

Charity registration number SC017979 (Scotland)

Company registration number SC133003 (Scotland)

**SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

# SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Council Members

Gail Allan  
Rami Okasha  
Jaqueline Smart  
Dr David Buchanan  
Nicky Connor  
Rebecca Chaddock  
Maureen O'Neill  
Jane Douglas  
Claire O'Neill  
Gordon McLean  
Scott Mackinnon (Appointed 5 April 2023)  
Dr S Boyce (Appointed 17 April 2024)

### Chief Executive

Mark Hazelwood

### Charity number (Scotland)

SC017979

### Company number

SC133003

### Registered office

CBC House  
24 Canning Street  
Edinburgh  
EH3 8EG

### Auditor

Findlays  
Chartered Accountants  
11 Dudhope Terrace  
Dundee  
DD3 6TS

### Bankers

The Co-operative Bank  
PO Box 250  
Delf House  
Southway  
Skelmersdale  
WN8 6WT

Bank of Scotland  
75 George Street  
Edinburgh  
EH2 3EW

The Royal Bank of Scotland plc  
142/144 Princes Street  
Edinburgh  
EH2 4EQ

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# SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

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# SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2024

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The Council Members present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### Objectives and activities

##### Charitable object

The Company's charitable objects were amended at the Annual General Meeting on 14 March 2018. They now read as follows:

"to improve experiences of people in Scotland in relation to declining health, death, dying and bereavement, including by improving the quality and provision of palliative care and end of life care".

##### About the Scottish Partnership for Palliative Care

The Scottish Partnership for Palliative Care (SPPC) strives to improve people's experiences of living with declining health, death, dying and bereavement in Scotland. We bring together health and social care professionals from hospitals, social care services, primary care, hospices and other charities, to find ways of improving people's experiences of declining health, death, dying and bereavement. We also work to enable communities and individuals to support each other through the hard times which can come with death, dying and bereavement.

Sometimes our field is described as "palliative care" but depending on what people understand by this term, this language can cause confusion. One way of thinking about "palliative care" is to talk in terms of providing "good care" to people whose health is in irreversible decline or whose lives are coming to an inevitable close. However, the work of the SPPC is not synonymous with death – it is about life, about the care of someone who is alive, someone who still has hours, days, months, or years remaining in their life, and about optimising wellbeing in those circumstances.

SPPC was founded 33 years ago and has grown to be a collaboration of over 100 organisations involved in providing care towards the end of life. SPPC's membership includes all the territorial NHS Boards, the Scottish Ambulance Service, all Integration Authorities and Local Authorities, all the independent hospices, a range of professional associations and many national charities. Under our constitution which was revised in 2018 social care providers, Universities, regulators and other national statutory organisations with an interest in improving palliative and end of life care are also welcome to join. We are committed to work with and support social care providers and others engaged in palliative care but whose services or activities are not badged as such.

SPPC members recognise the importance of an effective cross sector, multi-professional network, and because they value this collaborative approach they are prepared to contribute expertise, perspectives, time, energy and money to make our work possible. Our surveys of stakeholders confirm that they value our independence, impartiality, expertise and advocacy, our breadth and reach, and our ability to join up often complex agendas and facilitate collaboration. In our 2024 survey 75% of stakeholders agreed that SPPC is relevant and useful to the challenges they face. 80% of stakeholders agreed that SPPC advocates for the things they feel are important. Responses to the 2024 survey included:

*"The SPPC is the conduit for effective change across Scotland to benefit those with palliative and end of life care needs as well as those who care for them, professionally or informally."*

*"SPPC is a fantastic organisation and a credit to Scotland in helping lead the way on Palliative Care. Their skill in bringing people together is hugely needed and they serve as important stewards of the national work and response to palliative care requirements."*

# SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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### Achievements and performance

#### The Scale and Importance of Palliative Care

Living with serious illness, caring, dying and bereavement are profound experiences which will affect everyone at some point. When faced with the reality of deteriorating health and death, people may need many things from the NHS, from social care services, from other formal services, and from their friends, families and communities.

In 2022, 62,942 people died in Scotland. 1 in 3 acute hospital beds are occupied by people in their last year of life. Over 33,000 older people live in a care home, the vast majority of whom have palliative care needs. Most people living in care homes for older people are in their last 18 months of life. Around 19% of deaths in Scotland take place in care homes. An estimated 56,416 people died with a palliative care need in Scotland in 2021 - 89% of all deaths. By 2040, 63,353 people are projected to die with a palliative care need. This represents 90% of forecast deaths in 2040 and an increase of 12% from 2021. The number of people who die with multimorbidity is projected to increase by 60% to 38,147 by 2040, accounting for 54% of all deaths. The biggest growth in palliative care need is amongst those aged over 85.

### Key Achievements

#### Networks

SPPC continued its network activities during the year. We supported regular virtual meetings for health and social care staff. Through these meetings staff from all settings can keep abreast of the latest national developments, and share with each other best practice and local developments. These meetings are well-attended despite the work pressures being faced by clinicians, demonstrating their value as a conduit for information sharing and peer support.

During the year SPPC facilitated 4 groups:- Scottish Network for Acute Palliative Care (SNAPC); Specialist Palliative Care Group; National Charities Group; Community Palliative Care Group. All meetings had regular agenda slots for updates on the national palliative strategy development, and SPPC update briefings on other policy and practice issues.

**SNAPC** met in June, October and February. Topics covered included: anticipatory meds at EOL (Ben Bowers); SEEK UK service evaluation of acute pall care; Care Opinion; lived experiences of dying at home; SG Surveys.

The **Community Group** met in May, August and January. Topics covered included: Deaths at home during COVID; PEOLC service reconfiguration; Scottish Ambulance Service QI project update; recognising dying.

The **Specialist Palliative Care Group** met in April, June, August, October and March. Topics included: Consultation on SIGN Guideline – Deteriorating Patient; Patient Access to ReSPECT; Assisted Dying Bill; Digital Approach to Care Planning; Healthcare Improvement Scotland Standard for Palliative Care for people who are frail or are at high risk of becoming frail as they age; Marie Curie Responsive Emergency Assessment and Community Team (REACT) virtual ward; Right to Palliative Care Bill; Scottish Ambulance Service QI project; HIS Frailty Standards; SG Surveys.

The **National Charities Group** met in April, June, September, October and February. This group tends to focus on national policy. Topics included: assisted dying; National Care Service; public participation and engagement; poverty at end of life; Right To Palliative Care bill; bereavement; cancer strategy; heart failure strategy; dementia strategy.

SPPC's stakeholder survey in early 2024 affirmed the value which practitioners place on our groups and networks. In addition to quantitative data we received a lot of free text comments about this and related areas of our work. A fairly representative selection is shown below:

# SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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*"[SPPC is].....very supportive and provides current information which is helpful for my role. Creates a great community and network"*

*"Would welcome SPPC helping to transfer their approach to building networks and enabling access to PEOLC resources (so behaviours and culture) into other areas such as cancer, which tends to be hyper clinical and behind the curve in codesign and whole pathway approaches. SPPC supports transformation of palliative care approach across so many areas, geographical and organisational, be wonderful to see this approach spread."*

*"You do an amazing job and are continually creative in how you approach the various strands of work. Thank you"*

*"Great to bring all areas together and represent palliative care across all sectors."*

UPDATE, the Partnership's electronic digest of policy, practice, research, media coverage and events, reaches the inboxes of around 1300 health and care professionals on a monthly basis.

#### **Annual Conference**

In November SPPC held its annual conference attended by around 170 people. In the conference evaluation 87% of respondents said they would be likely to change their practice as a result of the conference. 100% of respondents said the programme was relevant to their work. Other comments included:

*"Incredibly worthwhile, energising, inspiring and useful"*

*"Thought it was fantastic - a good buzz and great, thought provoking speakers."*

*"A good mix of topics and speakers. A good opportunity to hear new things and speak to new people and catch up with people I don't get the chance to meet in person at any other time."*

In March, to share and celebrate good and innovative work, SPPC ran a virtual poster exhibition, Twitter Parade and virtual showcase event. 64 entries were exhibited.

#### **PROMOTING PUBLIC AWARENESS KNOWLEDGE, AND OPEN AND SUPPORTIVE BEHAVIOURS RELATING TO DEATH, DYING AND BEREAVEMENT**

##### ***Good Life, Good Death, Good Grief***

During 2023-24 the Partnership continued to lead and develop *Good Life, Good Death, Good Grief* (GLGDGG) - a broad-based alliance promoting more open and supportive behaviours relating to declining health, death, dying and bereavement. Over time this alliance will make it easier for people in Scotland to think and plan ahead towards death and dying. As a result, it is anticipated that fewer people will die without having made a will, more people will have discussed their preferences for care with their doctors and will have spoken to friends and family about their wishes for funerals and how they would wish to be remembered. Our vision is that Scotland can become a country where everyone knows how to respond when someone is caring, dying or grieving. We can be a place where people increasingly have the knowledge, skills and opportunities to plan and support each other through death, dying, loss and care. Between 2015 and the end of 2023 individual membership of Good Life, Good Death, Good Grief rose from 630 to 1268. Over the same period organisational membership grew from 264 to 499.



# SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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#### End of Life Aid Skills for Everyone

During 2023-24 SPPC continued to scale up delivery of the *End of Life Aid Skills for Everyone (EASE)* course. EASE is a course designed to enable people to be more comfortable and confident supporting family and community members with issues they face during dying, death and bereavement. This course is for anyone who wants to be able to support someone with issues they face relating to death, dying and bereavement. The course aims to teach the basics of end-of-life care and address some of the fears and uncertainties frequently held by members of the general public so that they are better equipped to provide informal support to friends, family and community members dealing with death, dying and bereavement. After completing the course people should also find it easier to deal with these issues when they have to face them themselves and know where to find further information and support in relation to these issues. During the year an infrastructure was developed to provide a strong foundation for future growth of the course, including:

- Review, revision and relaunch in June 2023 of the face-to-face version of the course, so that the course can now be delivered either face-to-face or online.
- Development and piloting of a 'taster' version of the course. This version of the course is designed to be used for proactive outreach to grassroots community groups. This is an approach to broadening the demographics of people participating in an EASE course.
- A system has been established for ongoing review, development and updating of course materials.
- Development of a 'train the trainers' programme for potential EASE facilitators.
- Development of volunteer support and a community of practice for EASE facilitators.
- SPPC secured a small grant from the Self Management Fund to help provide administrative support to the Project Manager, and support the proactive outreach work.
- An [EASE promotional film](#) and EASE promotional leaflets have been made.

During the year a further 22 volunteer Course Facilitators were trained. After the disruption of the pandemic the face to face version of the course was reviewed, revised and reintroduced. 27 facilitators did training to support them to run face to face courses. 18 courses were run, and 188 participants completed the course. Before and after each course participants are asked to rate their skills, knowledge, comfort and confidence. This data shows that the course has a very significant positive impact on participants. Before the course 44% of participants agreed that "Overall I would feel comfortable and confident supporting people I know with issues they face during dying, death and bereavement." After the course this rose to 97% of respondents. 97% of participants said the course facilitators were competent, professional and sensitive to the needs of participants.

#### Demystifying Death Week

In May SPPC ran Demystifying Death Week which aims to give people knowledge, skills and opportunities to plan and support each other through death, dying, loss and care. Centrally SPPC staff ran a couple of activities. Firstly, SPPC conducted a survey using the Death Literacy Index, a scale developed in Australia and adapted for use in the UK. A group of 20 university students and a group of 40 bus drivers completed DLI questionnaires and the results were analysed, with findings announced to coincide with the week. Secondly, Good Life, Good Death, Good Grief relaunched the Demystifying Death Awards to recognise pioneering work in shining a light on death, dying and bereavement in Scotland. Open nominations were held in six categories, with a shortlist of three nominees in each category chosen by SPPC staff. An external panel of three judges chose a winner in each category. The shortlist and winners were announced throughout Demystifying Death Week in a series of blog posts and tagged social media posts to build a sense of anticipation and mutual recognition.

Across Scotland (and online) member organisations of Good Life, Good Death, Good Grief held events and activities. In all, 28 organisations, individuals or partnerships put on 43 separate events and activities. Unlike in 2022 and previous pandemic years, the majority of these events were in-person, with only 16 taking place online only. 17 of these events went ahead with the help of a Small Grant from SPPC, while 26 did not apply for funding. The average grant amount given was £202. Feedback from grant recipients was very positive. 13 out of 15 (87%) respondents reported that their event played a positive role in helping people find ways of dealing with their experiences of death, dying and grief. All respondents indicated that it was either "Extremely Likely" (73%) or "Quite Likely" (26%) they would participate in Demystifying Death Week again.

# SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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Media coverage of the week was less strong than previous years despite a press release and the involvement of high-profile individuals in the Demystifying Death Awards (Greg Wise, Janey Godley, Ciaran Lloyd, Kathryn Mannix). However, their involvement likely helped to boost social media activity. The Good Life, Good Death, Good Grief Twitter account saw 102,000 impressions through April 2023 and 69,000 impressions through May 2023, up from an average of 5-9,000 impressions in other months and the account gained 120 new followers.

#### **To Absent Friends Festival**

In November the Partnership led the tenth *To Absent Friends*, a people's festival of storytelling and remembrance. The festival was created and is curated by the Scottish Partnership for Palliative Care to provide people with an opportunity to remember those who have died yet remain important to them. Born out of a desire to tackle the social isolation experienced by many people who've been bereaved, *To Absent Friends* promotes the idea that remembering people who have died can be a positive part of Scottish culture and encourages active remembrance as a way to strengthen community support networks. There were *To Absent Friends* activities across Scotland including Alloa, Dumfries & Galloway, Mull, Hamilton, Dundee, Glasgow, and Edinburgh among others. In addition to events open to the public or local community, there were closed or private activities held in care homes, hospices, hospital wards, a prison, and for a community of families bereaved by a death in the prison system. There were also online gatherings and activities, as well as ways to take part online privately.

The festival itself is designed to be inclusive and non-prescriptive – anyone can host an event. Small grants were made available by Good Life, Good Death, Good Grief to member organisations to support their participation. The grants have some qualifying conditions, but the festival itself is intentionally open-access so that each event organiser can run and organise activities suited to their community. SPPC funded 26 events, and an additional 15 events took place, bringing the total number of events to 41. 24% of events (10 out of 41) were hosted or co-hosted by NHS staff, hospices and care homes. 45% (19 out of 41) were hosted by community groups and third sector organisations. Events were also hosted by artists (visual artists, writers, musicians), professionals working in bereavement or funerals, social enterprises and a museum.

2023 was the 10<sup>th</sup> year of the festival. To mark this milestone in the development of the festival SPPC held a reception to celebrate and share learning amongst festival supporters and participants. SPPC also commissioned a public participatory art installation called *The Library of Legends* which took place both in central Edinburgh and online. *The Library of Legends* was a place where people could go to remember and share stories of people they have lost. It welcomed anyone who wanted to share a story or make art about someone who has died. Visitors were also welcome just to relax, reflect and explore contributions made by previous visitors. On hand to help people find their creativity and share their stories were artists John Martin Fulton and Russell McGovern. Even if visitors had no experience or confidence in art they helped them find a way to tell the story of their lost loved one if they wanted. As well as working with people who dropped in to the library John Martin and Russell also ran invited workshops with specific groups.

#### **BEREAVEMENT**

During 2023-24 SPPC continued work to improve people's experiences of bereavement. In June the report of the Bereavement Summit organised by SPPC was launched at the Scottish Parliament. Together with other stakeholders SPPC staff subsequently met Maree Todd MSP, Minister for Social Care, Mental Wellbeing and Sport, to discuss action on the recommendations of the Summit. The Minister agreed to be a cross-departmental champion for bereavement.

In the last quarter of the year SPPC planned and organised a series of "Talk to Action Events". These events aim to bring together those working in the bereavement field to explore and plan action on the recommendations of the Bereavement Summit. The initial focus has been on improving signposting to bereavement support.



# SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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During the year SPPC continued to contribute to the working group for the Bereavement Charter for Scotland's Adults and Children. The Bereavement Charter describes a vision for how we can all work together to ensure adults, young people and children who are experiencing bereavement are supported. The group promotes awareness of the Charter and undertakes work to make this vision a reality. SPPC now provides the web space for the Charter. SPPC has also led the development with others of an employers' workplace Charter Mark. An employer which meets certain criteria can demonstrate that their organisation is proactively working to support bereaved employees by displaying the Bereavement Charter Mark on their website or within their buildings. SPPC has developed a Bereavement Friendly Workplaces toolkit to support employers seeking to be awarded the Charter Mark. To date 30 organisations have achieved the Employers Charter mark.

SPPC created web materials to support the piloting of a Charter mark for Schools.

During the year SPPC staff contributed to a Scottish Government working group on bereavement which is developing recommendations for inclusion in a new SG strategy on palliative and end of life care. SPPC also produced a paper for SG on death education and bereavement support in schools. SPPC was invited to join a new European Learning Network for Compassionate Schools.

#### INFORMING AND INFLUENCING POLICY AND OPINION

During 2023-24 SPPC continued to support Scottish Government's development of a new national strategy for palliative and end of life care. SPPC participated in the Strategy Steering Group. It also provided secretariat and chaired a SG working group developing recommendations on public health palliative care. SPPC staff also contributed to SG working groups on: Future Care Planning; Bereavement; and Evidence, Experience and Outcomes. SPPC provided practical support through the provision of contacts, dissemination of information and gathering of stakeholder views. SPPC supported the development, implementation and analysis of major surveys of adult palliative care services and NHS Boards and Integration Authorities.

Part of the Partnership's work is to engage with policy consultations and legislative scrutiny processes. In 2023-24 SPPC submitted evidence to the Scottish Government consultations on: the Scottish Human Rights Bill; the Review of National Outcomes; In addition SPPC was a member of the Scottish Human Rights Bill Advisory Board and the Scottish Human Rights Bill Wider Implementation Group. SPPC was a member of Healthcare Improvement Scotland's Standards Development Group on Care of Older People with Frailty. SPPC submitted evidence which informed the revised version of the SIGN Guideline on the Care of Deteriorating Patients.

SPPC met members of the Scottish and UK COVID19 Inquiry Teams. SPPC submitted written evidence to both inquiries. SPPC met with the National Care Service Bill Team to discuss how the wording of the NCS Principles (and other parts of the draft Bill) could better reflect and support palliative and end of life care.

SPPC provided evidence to the Health and Sport Committee's pre-budget scrutiny exercise.

The Partnership also continued to provide the secretariat for the Scottish Parliament's Cross Party Group on Palliative Care. During the year this group considered a range of topics: palliative care funding; bereavement; and legislative underpinning for palliative care improvement. SPPC also attended meetings of the Cross Party Group on Funerals and Bereavement, and the End of Life Choices CPG (assisted dying).

The Partnership continued to help inform media coverage of palliative care and related issues.

SPPC shared its work at many events and conferences including: European Association for Palliative Care Public Health Conference; National Bereavement Alliance conference; Rennie Peace Hospice Annual Conference; St Columba's Arts Conference; Macmillan Professionals Excellence Conference; DWP Mental Health Conference.

In April SPPC delivered a module on Public Health Approaches to Declining Health, Dying and Bereavement which is part of Edinburgh University's online Masters in Public Health Module. In February SPPC contributed a session to the Queen Margaret University MSc on Advancing Palliative Care Practice.

# SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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#### Financial review

The Partnership recorded a net deficit for the year of £9,291 (2023 Surplus - £124,132).

As at 31 March 2024, the charity held total reserves of £628,022 (2023 - £637,313) of which £79,412 (2023 - £83,228) were restricted and could only be used to fund the projects for which they were received.

The Partnership has a clear policy which sets out the basis upon which it will work or not work with businesses. The policy is published on the Partnership's website. As part of that policy the Partnership makes a transparent declaration of sponsorship it has received during the year.

#### Reserves policy

The Members of the Council have reviewed the Scottish Partnership for Palliative Care's need for reserves and have agreed to set aside as a minimum 50% of the approved annual budget (normally excluding planned expenditure against restricted funds) plus necessary funds to discharge its rental, redundancy policy and pensions obligations. The Council believes that the reserves should be maintained to at least this level to ensure that the Partnership can run efficiently and effectively and also to ensure a properly managed closedown should this ever become necessary.

#### Investment Policy

The Scottish Partnership for Palliative Care is non-profit making and is unlikely to produce a significant operating surplus year on year. Members of the Council consider therefore that investment policy should remain simple. The levels determined as required to be kept as reserves in accordance with the reserves policy are held on an interest earning bank deposit with the balance of funds retained in a current account. The overall position is reviewed at least annually.

#### Risk Management

The Members of the Council of the Scottish Partnership for Palliative Care regularly assess the major risks to which the charity is exposed, in particular those relating to the operation and finances of the Partnership. The Council has a risk management strategy that includes a quarterly review of the financial, operational and management performance of the organisation.

# SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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#### Plans for future periods

Partnership's future work in 2024-25 will be guided by [\*Bringing People Together\*](#), an organisational strategy setting out our four strategic priorities:

#### 1 - LISTEN, INFORM AND CONNECT

- Generate, gather and share information and expertise which supports organisations and practitioners to improve care.
- Foster networks which support collaboration and joined up working between organisations and individuals towards realising the aims of Scottish Government's Strategic Framework for Action on Palliative and End of Life Care.
- Support research and the spread of effective practice and innovation.

#### 2 - GIVE VOICE

- Provide channels through which the experiences and ideas of those working in this field can influence the development of policy and practice.
- Advocate the value of good care towards the end of life.
- Enable the views and experiences of the public, patients and families to be heard and exert influence.

#### 3 - PROMOTE OPEN AND SUPPORTIVE ATTITUDES AND BEHAVIOURS

- Provide information, resources, leadership, ideas, networks and events which promote more open and supportive attitudes and influence public policy.
- Promote the importance of planning ahead for ill health and death, and reducing inappropriate medical interventions towards the end of life.
- Build the inclination, confidence and capacity of other organisations to promote open and supportive attitudes and behaviours relating to death, dying and bereavement.

#### 4- ENSURE OUR IMPACT

- Improve our funding position.
- Support and develop our employees and volunteers.
- Position ourselves to better engage with and serve all staff who care for people towards the end of life, whether or not they identify their work as "palliative care".

#### During 2024-25 SPPC plans to:-

- Work to ensure that the Scottish Government's forthcoming strategy for palliative care is informed by the priorities and practical experiences of our member organisations and other stakeholders.
- Work closely with SG to develop a realistic and effective strategy, and support its implementation.
- Continue to run our virtual networks of practitioners to support exchange of information, promote collaboration and facilitate improvement in palliative care. This will include a major face-to-face conference and a virtual poster exhibition.
- Continue to provide a monthly digest of relevant policy, practice, research and news for those involved in planning, providing, improving palliative care.
- Further expand provision of the End of Life Aid Skills for Everyone course to build informal community capacity.
- Provide measured, evidence-based input to relevant policy development processes. These will include: the new Palliative Care Strategy; Assisted Dying Bill; National Care Service Bill; Scottish Human Rights Bill; a Right to Palliative Care Bill.
- Support public awareness and the development of community-led action to improve people's experiences of death, dying and bereavement, through Good Life, Good Death, Good Grief.
- Promote the Scottish Bereavement Friendly Workplaces Toolkit, a suite of practical resources for employers and employees.
- Run Demystifying Death Week to improve public awareness and knowledge about end of life issues.
- Run the To Absent Friends festival
- Develop an Innovation and Improvement Network
- Provide the Secretariat for the Scottish Parliament Cross Party Group on Palliative Care
- Develop a new organisational strategy
- Produce an Impact Report to better communicate our value to stakeholders

# SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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#### Structure, governance and management

The charity is a charitable company limited by guarantee and is registered as a Scottish charity with the Office of the Scottish Charity Regulator. It was first registered with the Inland Revenue as a Scottish charity on 23 July 1991 under its original name of Scottish Partnership Agency for Palliative and Cancer Care, and re-registered on 19 March 2002 under the name Scottish Partnership for Palliative Care.

The organisation is governed by its Memorandum and Articles of Association, which define its sphere of activity and together form its constitution. The Memorandum and Articles were adopted on 7 May 1991 and were last amended on 14 March 2018.

The Scottish Partnership for Palliative Care is a membership organisation, and criteria for membership are defined in the Memorandum and Articles of Association. At 31 March 2022 there were over 100 member organisations, comprising NHS Boards, local authorities, integration authorities, voluntary hospices, national charities, support organisations and professional associations.

Under the revised Memorandum and Articles of Association each member organisation nominates a representative to act as a formal link with the Partnership and to exercise their organisation's vote in Council elections and at Annual General Meetings. Member organisations guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of it winding up.

The Council Members, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Dr Catriona Ross	(Resigned 31 October 2023)
Gail Allan	
Rami Okasha	
Jaqueline Smart	
Dr David Buchanan	
Nicky Connor	
Jacqueline Macrae	(Resigned 5 April 2024)
Rebecca Chaddock	
Dr Sarah Peterson	(Resigned 30 September 2023)
Maureen O'Neill	
Jane Douglas	
Claire O'Neill	
Gordon McLean	
Scott Mackinnon	(Appointed 5 April 2023)
Dr S Boyce	(Appointed 17 April 2024)



# SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### *Recruitment and appointment of trustees*

#### **Election of Council Members**

The governing body of the Partnership is the Council. Council Members serve as Company Directors of the Scottish Partnership for Palliative Care, and function as the charity trustees.

Council has 16 members. The majority (9) of Council members are elected by SPPC member organisations, with votes taking place within the membership categories as shown in the table below. Each organisation has one vote. The number of places to which Council can co-opt is 7. This gives flexibility to ensure that the Council has the best overall mix of perspectives and skills. It allows Council to co-opt any key perspectives which may on occasion have not been provided through elections. Scottish Government remains a key stakeholder of SPPC; two representatives of Scottish Government may attend meetings of Council as observers.

<b>Member Category</b>	<b>Places Elected to Council</b>
Local Statutory Organisations (elections from this category may be organised on a regional basis)	4
Voluntary Hospices	1
Third Sector/Social Enterprise Organisations	1
Independent Social Care Providers	1
Academic Institutions and Professional Associations	1
Regulators & other National Statutory Organisations	1
Co-opted	7

#### **Trustee induction and training**

Newly elected Council Members all receive an induction pack which contains the following items:

- Role description Member of Council
- OSCR *Guide to being a Trustee*
- Notes of Guidance Company Directors, Companies House
- Directors Form for completion and submission to Companies House
- Memorandum and Articles of Association of the Scottish Partnership for Palliative Care
- Terms of reference for Council and constituency groups document
- Most recent audited financial statements
- Most recent Annual Report, workplan and publications
- List of current Council Members
- Minutes, agendas, papers and summary reports from previous meetings of Council
- Conflict of interest statement for completion
- Fitness to practice statement for completion
- Annual confirmation of personal details form for completion



## SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

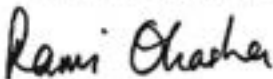
### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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#### Disclosure of information to auditor

Each of the Council Members has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Council Members.



Rami Okasha  
Chair

27 June 2024

# SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

**FOR THE YEAR ENDED 31 MARCH 2024**

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The Council Members, who are also the directors of Scottish Partnership for Palliative Care for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Council Members to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Council Members are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Council Members are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS AND COUNCIL MEMBERS OF SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

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#### Opinion

We have audited the financial statements of Scottish Partnership for Palliative Care (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its income and expenditure account, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Council Members with respect to going concern are described in the relevant sections of this report.

#### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Council Members are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

# SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE MEMBERS AND COUNCIL MEMBERS OF SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

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#### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Council Members were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

#### **Responsibilities of Council Members**

As explained more fully in the statement of trustees' responsibilities, the Council Members, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Council Members determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Council Members are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Council Members either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under Chapter 3 of Part 16 of the Companies Act 2006 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

# SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE MEMBERS AND COUNCIL MEMBERS OF SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

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Irregularities, including fraud are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud and non compliance with laws and regulations is detailed below.

The audit team has appropriate skills and expertise required and through discussions with management and trustees and knowledge of the sector to ensure any non compliance is recognised and all necessary disclosures are made. The controls in place help the charity mitigate the risk of fraud and also aids them in highlighting any instances of fraud that might have occurred

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

- Making enquiries of management about any known or suspected instances of non compliance with laws and regulations, including GDPR, employment law, and fraud
- Enquiries of Management & Trustees as to where they consider the susceptibility to fraud and their knowledge of how actual, suspected and alleged fraud might occur
- Review of correspondence with regulators including OSCR and HMRC
- Review of board minutes
- Challenging assumptions and judgements made by management in their significant accounting estimates including the application of judgement-based accounting policies and the allocation of restricted expenses
- Auditing the risk of management override controls, including through testing of journal entries and other adjustments for appropriateness
- Review of any areas where there is a potential of management bias, large and unusual transactions and the risk of undisclosed related parties

Because of the field in which the charity operates in, we identified the following areas as those most likely to have a material impact on the financial statements:

Direct impact on financial statements:

- Companies Act 2006
- FRS 102
- SORP 2019
- T & Cs stipulated in grant funding

Indirect impact on financial statements:

- Employment laws
- GDPR
- Charities Constitution

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.



# SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE MEMBERS AND COUNCIL MEMBERS OF SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

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#### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charity's trustees, as a body, in accordance with regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body, and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

*Lesley Campbell*

**Lesley Campbell, BA, C.A. (Senior Statutory Auditor)**

**for and on behalf of Findlays**

Chartered Accountants

Statutory Auditor

11 Dudhope Terrace

Dundee

DD3 6TS

27 June 2024

Findlays is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

# SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Current financial year		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £ Restated
	Notes				
<b>Income from:</b>					
Donations and legacies	3	249,235	118,575	367,810	520,217
Charitable activities	4	103,257	-	103,257	97,105
Other trading activities	5	23,815	-	23,815	21,398
Investments	6	8,359	-	8,359	1,590
<b>Total income</b>		<u>384,666</u>	<u>118,575</u>	<u>503,241</u>	<u>640,310</u>
<b>Expenditure on:</b>					
Raising funds	7	12,992	-	12,992	12,493
Charitable activities	8	377,149	122,391	499,540	503,685
<b>Total expenditure</b>		<u>390,141</u>	<u>122,391</u>	<u>512,532</u>	<u>516,178</u>
<b>Net income/(expenditure) and movement in funds</b>		<u>(5,475)</u>	<u>(3,816)</u>	<u>(9,291)</u>	<u>124,132</u>
<b>Reconciliation of funds:</b>					
Fund balances at 1 April 2023		554,085	83,228	637,313	513,181
<b>Fund balances at 31 March 2024</b>		<u>548,610</u>	<u>79,412</u>	<u>628,022</u>	<u>637,313</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 21 to 34 form part of these financial statements.

# SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Prior financial year		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £ Restated
	Notes			
<b>Income from:</b>				
Donations and legacies	3	253,935	266,282	520,217
Charitable activities	4	97,105	-	97,105
Other trading activities	5	21,398	-	21,398
Investments	6	1,590	-	1,590
Total income		374,028	266,282	640,310
<b>Expenditure on:</b>				
Raising funds	7	12,493	-	12,493
Charitable activities	8	307,408	196,277	503,685
Total expenditure		319,901	196,277	516,178
Net income and movement in funds		54,127	70,005	124,132
<b>Reconciliation of funds:</b>				
Fund balances at 1 April 2022		499,958	13,223	513,181
Fund balances at 31 March 2023		554,085	83,228	637,313

# SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

## BALANCE SHEET

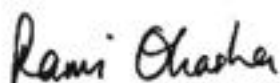
AS AT 31 MARCH 2024

		2024		2023	
	Notes	£	£	Restated	£
				£	
<b>Current assets</b>					
Debtors	15	7,831		51,454	
Cash at bank and in hand		637,504		598,348	
		<u>645,335</u>		<u>649,802</u>	
<b>Creditors: amounts falling due within one year</b>	16	17,313		12,489	
		<u>17,313</u>		<u>12,489</u>	
Net current assets			628,022		637,313
			<u>628,022</u>		<u>637,313</u>
<b>The funds of the charity</b>					
Restricted income funds	17	79,412		83,228	
Unrestricted funds		548,610		554,085	
		<u>628,022</u>		<u>637,313</u>	
		<u>628,022</u>		<u>637,313</u>	

The notes on pages 21 to 34 form part of these financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Council Members on 27 June 2024



Rami Okasha  
Trustee

Company registration number SC133003 (Scotland)

# SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	21		30,797		284,031
<b>Investing activities</b>					
Investment income received		8,359		1,590	
<b>Net cash generated from investing activities</b>			8,359		1,590
<b>Net cash used in financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			39,156		285,621
Cash and cash equivalents at beginning of year			598,348		312,727
<b>Cash and cash equivalents at end of year</b>			637,504		598,348

The notes on pages 21 to 34 form part of these financial statements.



# SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 1 Accounting policies

##### Charity information

Scottish Partnership for Palliative Care is a private company limited by guarantee incorporated in Scotland. The registered office is CBC House, 24 Canning Street, Edinburgh, EH3 8EG.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the Council Members have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Council Members continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Council Members in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

##### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Grants including government grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet.

Income from membership subscriptions is recognised in the period in which the subscription covers.

Conference fee income is recognised in the period in which the conference is held.

# SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 1 Accounting policies

(Continued)

Interest on funds held on deposit is included upon notification of the interest paid or payable by the Bank.

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

The cost of generating funds consist of the costs associated with the annual conference.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Office equipment	3 years straight line
------------------	-----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

### 1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

### 1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Council Members are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### **Critical judgements**

#### **Depreciation**

Tangible fixed assets are depreciated over a period to reflect their estimated useful lives. The applicability of the assumed lives is reviewed annually, taking into account factors such as physical condition, maintenance and obsolescence.

Fixed assets are also assessed as to whether there are indicators of impairment. This assessment involves consideration of the economic viability of the purpose for which the asset is used.

#### **Allocation of expenditure**

Expenditure is allocated against restricted funds in line with budgeted costs once incurred. Direct costs are applied to each individual fund. Wages are allocated across projects both on a direct and a percentage basis. Where salaries are funded, the allocation of wages is direct. For employees involved in several projects, the CEO allocates salaries on a percentage basis.

# SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £ restated	Restricted funds 2023 £ restated	Total 2023 £
Donations and gifts	3,235	575	3,810	505	-	505
Grants	246,000	118,000	364,000	253,430	266,282	519,712
	<u>249,235</u>	<u>118,575</u>	<u>367,810</u>	<u>253,935</u>	<u>266,282</u>	<u>520,217</u>
<b>Grants receivable for core activities</b>						
Scottish Government End of Life Aid Skills for Everyone	-	73,000	73,000	-	72,935	72,935
Scottish Government Health Directorates Core	192,000	-	192,000	192,000	-	192,000
Scottish Government SNAP-C	-	38,000	38,000	-	15,833	15,833
Macmillan Cancer Support	40,000	-	40,000	47,430	177,514	224,944
Marie Curie	14,000	-	14,000	14,000	-	14,000
Health & Social Alliance	-	7,000	7,000	-	-	-
	<u>246,000</u>	<u>118,000</u>	<u>364,000</u>	<u>253,430</u>	<u>266,282</u>	<u>519,712</u>

# SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 4 Income from charitable activities

	Charitable income 2024 £	Charitable income 2023 £
Subscriptions	103,257	97,105
<b>Analysis by fund</b>		
Unrestricted funds	103,257	97,105

### 5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Annual conference	23,815	16,650
GLGDGG event	-	4,748
Other trading activities	23,815	21,398

### 6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	8,359	1,590

### 7 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Trading costs</b>		
Annual conference	12,992	12,493

# SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 8 Charitable activities

	Charitable Expenditure 2024 £	Charitable Expenditure 2023 £
Staff costs	397,892	385,187
Rent and insurance	28,040	27,363
Maintenance and repairs	6,533	5,435
Postage, Stationery and supplies	7,100	4,505
Printing and publications	3,632	3,484
Telephone	1,118	1,164
Travel and meeting expenses	14,172	20,098
Audio visual	-	270
Membership subscriptions	1,859	1,936
Training and development	13,555	10,371
Legal and professional fees	-	710
Website	535	456
Miscellaneous	-	388
	<u>474,436</u>	<u>461,367</u>
Grant funding of activities (see note 9)	17,478	35,118
Share of governance costs (see note 10)	7,626	7,200
	<u>499,540</u>	<u>503,685</u>
<b>Analysis by fund</b>		
Unrestricted funds	377,149	307,408
Restricted funds	122,391	196,277
	<u>499,540</u>	<u>503,685</u>



# SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 9 Grants payable

	Charitable activities 2024 £	Charitable activities 2023 £
Grants to institutions (42 grants):		
DDW - Battlefield Community Project	200	100
DDW - Coffin Club Caledonia Perth	100	100
DDW - University of Edinburgh	-	50
Truacanta - Creativity In Care	-	1,200
Truacanta - NHS Western Isles	-	600
Truacanta - North Berwick Compassionate Community	-	600
Truacanta - PKAVS	-	950
Truacanta - Funeral Link	-	1,200
Truacanta - Critical Care Bereavement Support	-	150
TAF - Battlefield Community	120	250
TAF - North Argyll Carer Centre	264	255
TAF - Funeral Link	291	298
TAF - Finns Place	-	140
TAF - Oban Hospice	-	160
TAF - Breathe Easy Clackmannshire Group	200	175
Pushing up the Daisy	250	-
Morag Wellbeing Hub	250	-
Subud Britain	333	-
Victoria Hospice	88	-
Lorretta Dunn	100	-
St James Episcopal	150	-
NHS Inverclyde	150	-
NHS Lanarkshire & Wishaw	225	-
Glasgow Museums	250	-
Creativity in Care	250	-
Aileen Palmer - Celebrant	500	-
Garvald Edinburgh	250	-
St Vincents Hospice	250	-
Yoker Resource Centre	250	200
TAF - University Hospital Hairmyres Chaplaincy	225	225
TAF - University Hospital Wishaw Chaplaincy	-	225
TAF - University Hospital Monklands Chaplaincy	-	225
TAF - All Strong Scotland	250	225
TAF - Invisible Cities	-	255
TAF - Cafe Conversations	-	260
TAF - P&K Learning	-	270
TAF - Silver Threads	300	275
TAF - Friends of Southern Necropolis	-	279
TAF - Possibilities	300	294
TAF - St Marys For All	295	300
TAF - Houston & Killelan Kirk	300	300
TAF - Dumfries Get Together	300	300
TAF - NHS Greater Glasgow & Clyde	-	600
TAF - Lapidus Scotland	250	300
TAF - Action Porty	300	300
TAF - Borders Pottery	-	300

# SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

9	Grants payable	(Continued)	
	TAF - Kilbryde Hospice	-	300
	TAF - The Women's Centre Glasgow	-	300
	TAF - Recovery Coaching Scotland	-	300
	TAF - No One Dies Alone Ayrshire	300	300
	TAF - Strathcarron Hospital	250	-
	TAF - Eddleston & District	275	-
	TAF - Acumen	280	
	TAF - Marie Curie (Andrew Reeves)	289	
	TAF - Friends of Southern	297	
	TAF - The Women's Centre	300	
	TAF - Douglas Guest	50	
	TAF - Families Outside	300	
	TAF - NHS Lothian Charity	300	
	TAF - Glasgow City Council	900	
	TAF - Kirsty Carlin	500	
	Adamson Hospital	6,056	
	Amazon Vouchers	390	
	BOTB - NHS Western Isles	-	5,322
	BOTB - NHS Forth Valley	-	5,463
	BOTB - NHS Dumfries & Galloway	-	1,772
	BOTB - NHS Tayside	-	10,000
		<u>17,478</u>	<u>35,118</u>

### Charitable Expenditure

Included in the grants paid out are grants paid in relation to the following funds:

Demystifying Death Week: Aims to support organisations put on events as part of Demystifying Death week.

To Absent Friends: Aims to support activities that provide opportunities for story telling and/or remembrance of people who have died.

Truacanta - Funded by Macmillan Cancer Support, aims to support local communities in Scotland improve people's experience with death, dying, loss and care.

Building on the Best - Funded by Macmillan Cancer support, aims to bring health professionals, patients, carers and families together to improve how hospitals support people who may be approaching the end of their life.

Adamson Hospital - Legacy received from Mr Thomas Heggie along with funding from PATCH used to provide recliner chairs to offer comfort to families when visiting patients for long spells/overnight.

## 10 Support costs allocated to activities

	Charitable activities	Total
	2024	2023
	£	£
Governance	<u>7,626</u>	<u>7,200</u>

# SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 10 Support costs allocated to activities (Continued)

	2024	2023
	£	£
Governance costs comprise:		
Audit fees	7,626	7,200
	<u>7,626</u>	<u>7,200</u>

### 11 Council Members

No Council Member received any remuneration during the year.

Expenses of £Nil were reimbursed to Council Members (2023: £Nil).

No Council Member or a person related to a Council Member had any personal interest in any contract or transaction entered into by the charity in the year.

The charity has insurance to protect the charity from loss arising from neglect or default of its Council and insurance to indemnify the Council Members against the consequences of neglect or default on their part.

### 12 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Senior management	1	1
Project staff	7	7
Total	<u>8</u>	<u>8</u>

Employment costs	2024	2023
	£	£
Wages and salaries	335,784	324,104
Social security costs	30,699	31,897
Other pension costs	31,409	29,186
	<u>397,892</u>	<u>385,187</u>

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2024	2023
	Number	Number
£70,001 to £80,000	<u>1</u>	<u>1</u>

# SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 12 Employees

(Continued)

#### Remuneration of key management personnel

The remuneration of key management personnel is as follows:

Aggregate compensation	83,528	77,963
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### 13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 14 Tangible fixed assets

Office equipment  
£

#### Cost

At 1 April 2023 3,058

At 31 March 2024 3,058

#### Depreciation and impairment

At 1 April 2023 3,058

At 31 March 2024 3,058

#### Carrying amount

At 31 March 2024 -

At 31 March 2023 -

### 15 Debtors

Amounts falling due within one year: 2024 2023  
£ £

Trade debtors 3,258 -

Other debtors - 41,029

Prepayments and accrued income 4,573 10,425

7,831 51,454

### 16 Creditors: amounts falling due within one year

2024 2023  
£ £

Accruals 17,313 12,489

# SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023 Restated £	Incoming resources £	Resources expended £	At 31 March 2024 £
Macmillan Cancer Support - BotB	4,751	-	(4,751)	-
Macmillan Cancer Support - Truacanta	7,256	-	(7,256)	-
Scottish Government - End of Life Aid Skills for Everyone	70,639	73,000	(65,946)	77,693
Scottish Midland	-	575	(575)	-
Health & Social Alliance	-	7,000	(7,000)	-
Scottish Government - SNAP-C	582	38,000	(36,863)	1,719
	<u>83,228</u>	<u>118,575</u>	<u>(122,391)</u>	<u>79,412</u>
<b>Previous year:</b>	<b>At 1 April 2022 £</b>	<b>Incoming resources Restated £</b>	<b>Resources expended Restated £</b>	<b>At 31 March 2023 Restated £</b>
Macmillan Cancer Support - BotB	13,223	70,689	(79,161)	4,751
Macmillan Cancer Support - Truacanta	-	106,825	(99,569)	7,256
Scottish Government - End of Life Aid Skills for Everyone	-	72,935	(2,296)	70,639
Scottish Government - SNAP-C	-	15,833	(15,251)	582
	<u>13,223</u>	<u>266,282</u>	<u>(196,277)</u>	<u>83,228</u>

#### Purpose of funds:

**Macmillan Cancer Support (Building on the Best):** These funds have been used to run a project which aims to improve palliative and end of life care in hospitals in Scotland.

**Macmillan Cancer Support (Truacanta):** These funds have been used to run a further project which supports community-led action on death, dying and bereavement.

**Scottish Government (End of Life Aid Skills for Everyone):** Contribution to costs of End of Life Aid Skills for Everyone project.

**Scottish Midland:** Donation towards costs of 10th Anniversary reception for stakeholders.

**Health & Social Alliance:** Funding towards salary costs.

**Scottish Government (SNAP-C):** Monies provided to contribute to the costs of running the Scottish Network of Acute Palliative Care project.

# SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 18 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Fund balances at 31 March 2024 are represented by:</b>			
Current assets/(liabilities)	548,610	79,412	628,022
	<u>548,610</u>	<u>79,412</u>	<u>628,022</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Fund balances at 31 March 2023 are represented by:</b>			
Current assets/(liabilities)	554,085	83,228	637,313
	<u>554,085</u>	<u>83,228</u>	<u>637,313</u>

#### 19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	554,085	384,666	(390,141)	548,610
	<u>554,085</u>	<u>384,666</u>	<u>(390,141)</u>	<u>548,610</u>
	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
General funds	499,958	374,028	(319,901)	554,085
	<u>499,958</u>	<u>374,028</u>	<u>(319,901)</u>	<u>554,085</u>

#### 20 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).



# SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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<b>21</b>	<b>Cash generated from operations</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
	(Deficit)/surplus for the year	(9,291)	124,132
	Adjustments for:		
	Investment income recognised in statement of financial activities	(8,359)	(1,590)
	Movements in working capital:		
	Decrease in debtors	43,623	171,574
	Increase/(decrease) in creditors	4,824	(10,085)
	<b>Cash generated from operations</b>	<b>30,797</b>	<b>284,031</b>

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### 22 Analysis of changes in net funds

The charity had no material debt during the year.

### 23 Prior period adjustment

The 2023 accounts have been restated in respect of the following errors:

Income totalling £15,833 included within unrestricted income was found to be restricted, and expenses totalling £15,251 were also reallocated in respect of this income.

The effect of this restatement is summarised below.

# SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 23 Prior period adjustment

(Continued)

#### Changes to the balance sheet

	At 31 March 2023		
	As previously reported	Adjustment	As restated
	£	£	£
Funds			
Restricted funds	82,646	582	83,228
Unrestricted funds	554,667	(582)	554,085
	<u>637,313</u>	<u>-</u>	<u>637,313</u>
<b>Total equity</b>	<b>637,313</b>	<b>-</b>	<b>637,313</b>

