

Company registration number SC133003 (Scotland)

Charity registration number SC017979 (Scotland)

**SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026**

SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

LEGAL AND ADMINISTRATIVE INFORMATION

Council Members	Jacqueline Smart Deans Buchanan Rebecca Chaddock Claire O'Neill Gordon McLean Dr Steinunn Boyce Clare Carolan Amy Dalrymple Dr Donald Macaskill Jennifer Rodgers	(Appointed 13 August 2025) (Appointed 23 September 2025)
Chief Executive	Mark Hazelwood	
Charity number (Scotland)	SC017979	
Company number	SC133003	
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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 2026

The Council Members present their annual report and financial statements for the year ended 31 March 2026.

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

Purpose

SPPC strives to improve how people living in Scotland experience declining health, dying and bereavement. We are motivated and united by a vision of a Scotland where:

- all people's comfort and wellbeing is supported even as their health declines
- all people die feeling well looked after with their beliefs and wishes respected
- the role of unpaid carers is recognised and supported
- all people feel supported throughout 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.

Approach

To improve experiences of declining health, dying and bereavement we need to:

- improve palliative care and care around dying.
- address social and structural issues that affect these experiences.
- improve experiences for all people in Scotland, including those often disadvantaged or excluded by virtue of their identity and/or circumstance, and whose human rights including a right to care towards the end of life are more likely to be breached.
- encompass all settings where people live and die, including communities, care homes, hospitals and hospices.
- include all ages from tiny babies to the very old.
- recognise all causes of declining health and death, including life-shortening conditions and frailty.

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.

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SPPC was founded 35 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, Scottish Care, a range of professional associations and many national charities. We are committed to work with and support all organisations and practitioners engaged in palliative care including those whose services or activities are not badged as such, and regardless of whether they are members of SPPC.

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."

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 2022/23, a total of 61,443 deaths were registered in Scotland (excluding sudden or accidental deaths) and of these deaths 45.8% were in hospital (27,926), 30.7% at home (18,797), and 18.8% in care homes (11,529). Approximately 4.7% of deaths (2,882) were in a hospice or specialist palliative care unit.

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 who are projected to account for 42% of those dying with palliative care needs (26,913 of a total of 63,353 such deaths).

Care towards the end of life is a huge part of what Scotland's health and social care system does: 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.

Scotland spends £2.3 billion on health and social care for people in their last year of life – around 10% of the total budget. However, recent research commissioned by Marie Curie estimates that almost one in three people in Scotland die with unmet palliative care needs.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

Key Achievements

Networks

During 2025-26 SPPC continued its network activities. 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 virtual 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 networks:- Scottish Network for Acute Palliative Care (SNAPC); Specialist Palliative Care Network; National Charities Network; Community Palliative Care Network.

SNAPC met three times. Topics covered included: Marie Curie research on public expenditure in last year of life; SG pall care strategy; Children & young people's transitions of care.

Community Palliative Care Network met four times. Topics covered included: Care homes; EASE/Demystifying death week project progress reports; ReSPECT; amendments to the Assisted Dying Bill; SG pall care strategy; public health palliative care; palliative care education update; District/Community nursing role in palliative care; unmet palliative care needs in Scotland.

Specialist Palliative Care Network met three times. Topics covered included: Hospice Virtual Ward - A new approach in Scotland; Assisted Dying (Scotland) Bill; SG Palliative care strategy: *Palliative Care Matters for All*; Right to Palliative Care (Scotland) Bill; Policy and Practice Report and SPPC News.

National Charities Network met four times. Topics covered included: Public expenditure in the last year of life; Assisted Dying (Scotland) Bill; SG Palliative care strategy: *Palliative Care Matters for All*; Proposed Right to Palliative Care (Scotland) Bill; Housing (Scotland) Bill; Manifestos and election activities; Unmet palliative care needs in Scotland; SPPC's draft strategy.

In addition a joint meeting of the networks heard presentations on and discussed lived experiences of palliative care services and how we can gather and use these experiences to inform service improvement.

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:

"[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 140 people. 49% of delegates were attending an SPPC conference for the first time. In the evaluation of the event 83% 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. Comments about the conference from delegates included:

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“The theme was what drew me to attend this year, and I enjoyed there being speakers with a variety of backgrounds and a well balanced schedule for the day. The introductory talk on systems was fantastic and as someone going through organizational change at the moment and learning about system change it was so timely and frankly inspiring! Really fantastic event”

The conference featured a poster exhibition showcasing 36 examples of innovation and good practice from across Scotland (and beyond).”

STRENGTHENING INDIVIDUAL AND COMMUNITY CAPACITY TO RESPOND TO LIVING WITH SERIOUS ILLNESS, DYING AND BEREAVEMENT

Good Life, Good Death, Good Grief

During 2025-26 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 is making 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. Over 1000 individuals and 500 organisations are members of the alliance. SPPC has been engaged in this work for 17 years and in 2025 SPPC staff contributed a chapter describing Scottish initiatives and lessons learned to a new book *Compassionate Communities in Action: Global Stories of Care, Loss and Connection*.

End of Life Aid Skills for Everyone

During 2025-26 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.

During the year 276 people did EASE (via 23 face-to-face courses and 5 online courses). To date nearly 1000 people have participated in the EASE course. During the year a further 24 volunteer Course Facilitators were trained and there are now 69 active course facilitators across Scotland. 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.

As a practical approach to tackling inequalities we have proactively engaged with small grassroots organisations and groups of people who may have barriers to accessing the normal EASE course. The “taster course” is designed as a follow-up to those initial conversations. The taster lasts only an hour and so provides an easier opening for people who are unsure about a bigger commitment. The taster course has stand-alone value but can also serve as an introduction to the full course if people become interested. During 2025-26 8 taster courses were run, attended by 125 people. Those people attending included: relatives of care home residents; other informal carers; Community Link Workers; Urdu-speaking women. During 2025 we were successful in securing funding from the National Lottery to start a project exploring the use of EASE in the most socio-economically deprived areas of Dundee. In addition to employing a local sessional worker to deliver courses the funding provides us with the capacity to work alongside the local communities to develop a more in-depth understanding of their interests, needs and preferences which will inform potential changes to the content and delivery of EASE.

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FOR THE YEAR ENDED 31 MARCH 2026

We were also successful in securing funding from the Greater Glasgow and Clyde Healthcare Charity to employ a local sessional worker who will develop local capacity to deliver EASE courses. We also secured funding from the Aberdeen Communities Mental Health and Wellbeing Fund to support roll out of EASE in the Grampian area.

To evaluate the longer term impacts of EASE a Public Health Masters student from Edinburgh University conducted qualitative research with people who had previously completed the EASE course. EASE has garnered international interest and we have supported its use in Flanders as part of a compassionate communities research project funded by the Belgian End-of-Life-Care Research Group.

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. We provided support for participation including small grants, an event guide for organisers, a comms pack, and a range of GLGDGG and other resources that can help people plan ahead, discuss death and dying, signpost to relevant organisations, as well as admin support and advice.

New for 2025 we created and launched an Escape Room kit. The purpose of the kit is to provide organisations with a new, engaging, free activity they can use to increase awareness of future care planning. The Escape Room, entitled *Powers, Puzzles and Prescience* is designed around an engaging story which helps participants start to think about planning for the future (whilst having fun). Upon completion, participants received a themed leaflet on six ways to plan ahead. We had 51 requests to use the kit, and received positive feedback.

"The Young Adult Carers put their investigative hats on and enjoyed working through puzzles to solve the escape room. Thanks again to Good Life, Good Death, Good Grief for this incredible resource which allowed us to have fun as well as have important conversations. We had a great time!"

Young Adult Carers group

Across Scotland, from Aberdeen to Ayr, and from Alness to Dumfries, member organisations of Good Life, Good Death, Good Grief held 56 events and activities during Demystifying Death Week. 17 of these events went ahead with the help of a Small Grant from SPPC. There was a mix of events: 3 film screenings; 16 "meet a professional" events; 5 Death Cafes; 5 events supporting carers, professionals and volunteers; 24 information sessions on topics including power of attorney, organ donation, end-of-life care, how to help a grieving child, and paying for a funeral; 4 activities centering on sharing food; a shared learning session on death in custody for professionals working in bereavement support and professionals supporting incarcerated people and their families; 3 events for children and families; 19 online events; sessions organised by and for members of underserved groups including an immigrant women's meet-up group and a bereaved parents' group; and an interactive art piece: a recording of a guided walk through the Glasgow Necropolis and the surrounding neighbourhood, available to all via free download. 16 of the activities were organised by people participating for the first time.

Feedback from participants was positive. 85% of respondents to our survey of event organisers said they were either "Extremely Likely" or "Quite Likely" to take part in Demystifying Death Week again. 95% of respondents used GLGDGG resources either in planning or in delivering their event (e.g. event guides, leaflets, short films, etc.) All respondents (both grant recipients and other event organisers) stated that they felt supported by GLGDGG. All respondents reported very good participant feedback, even if the audience was smaller than expected for some events. The average number of attendees reported was 26, up from 15 in 2024.

On social media GLGDGG Facebook reach was up 659% compared to a normal month and the GLGDGG Instagram account was viewed 3717 times. The week was featured on BBC Scotland TV and radio and the Sunday Post. Local press coverage included the Stirling Courier.

To Absent Friends Festival

In November the Partnership led the twelfth *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. The festival encourages active remembrance as a way to strengthen community support networks, reduce isolation and bring individual solace.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

The festival itself is designed to be inclusive and non-prescriptive – anyone can host an event. Each event organiser can run and organise activities suited to their community. SPPC provides: inspiration and suggestions; ongoing advice and support; photographic exhibitions for loan; guides, tips, and event templates; event listings and help with event promotion; films about To Absent Friends festival; an online tribute wall; an online remembrance playlist; an online To Absent Friends cookbook; social media tips, assets and hashtags. In 2025 we ran a workshop for event organisers to share event ideas and formats, share suggestions and discuss concerns. In previous years we were able to offer small grants to support events, particularly those being organised by or for disadvantaged groups. Unfortunately budget constraints meant that wasn't possible in 2025.

In 2025 there were 33 events and activities (compared to 76 in 2024). 2 events were online. In person events took place from Lochgilphead to Peterhead. Activities took place in public libraries, care homes, hospital wards, universities, parks, community centres, a youth centre, a prison and a crematorium.

There were 10 events run by first-time organisers. There were 8 storytelling and writing events and 11 crafting and creative activities. There were 7 remembrance suppers or teas, 4 music or poetry performances and 3 photographic exhibitions.

In our evaluation survey 100% of participants said they were very or quite likely to take part again. All respondents said their activity played a role in remembering those who have died, and 84% said their activity played a role in strengthening community connections. All respondents reported very good participant feedback and high levels of positive impact on participants who attended.

Comments from participants and organisers included:

Our first event was in 2020, and this has now become an important date in our community calendar."

"It was well-attended, with 25-30 on the day. As always, it was positive, transformative and valued by the attendees and organisers alike."

The Bereavement Charter for Scotland's Adults and Children

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 provides the web space for the Charter. We helped to organise and made presentations at a conference in August. We also drafted and promoted a Bereavement Charter Manifesto prior to the Holyrood election.

SPPC has led the development with others of a Bereavement Charter Mark for Workplaces. 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. In addition to providing these free online resources to support employer-led work to adopt the charter mark, the SPPC Community Development Lead worked directly with a few organisations to explore what further support SPPC can offer. SPPC completed work with Simba; the Intensive Therapy Unit at St John's Hospital; and Media Education (CIC/community film makers) to support them to adopt the Bereavement Charter Mark for Workplaces. The lessons learned from this work are now shared on the Bereavement Charter website. To date over 50 organisations have achieved the Workplaces Charter Mark. SPPC's Bereavement Friendly Workplaces toolkit is now featured on Public Health Scotland's "Healthy Working Lives" website which is a "go-to" resource for much of the public and Third Sector. We supported an Edinburgh University Masters student to conduct an evaluation of the Charter Mark for Workplaces.

In collaboration with St Columbas Hospice Care and University of Strathclyde SPPC has developed and supported the piloting of a Charter Mark for primary schools. To date 8 schools have successfully applied for the schools Charter Mark. A further 13 schools are now working towards the Charter Mark including a high school and a school for children with special needs.

January saw the launch of a pilot Bereavement Charter Mark for Prisons, developed by HMP Edinburgh.

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FOR THE YEAR ENDED 31 MARCH 2026

SPPC is a contributor to a major international research project seeking to understand how to establish “Compassionate Workplaces”. The EU-CoWork project is working in partnership with 12 different workplaces in 4 different countries to gain insights and develop tools to help create work environments that ensure adequate support to address End-of-Life experiences that may increase risks for poor mental health and wellbeing of employees, and loss of productivity for organisations. SPPC has produced an “inspiration guide”, run training, facilitates a learning network between countries and contributes to the project Steering Group.

INFORMING AND INFLUENCING POLICY AND OPINION

During 2025 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 and contributed to the Clinical and Policy Advisory Group. SPPC supported the launch of the strategy and its dissemination through our networks, newsletter and at the Cross Party Group. SPPC contributed to the development of the initial Delivery Plan, which makes extensive reference to the role of SPPC.

Part of the Partnership’s work is to engage with legislative scrutiny processes. In 2025-26 SPPC devoted a significant amount of time to the Assisted Dying for Terminally Ill Adults (Scotland) Bill. Our aims were to bring the experience, expertise and perspectives of our members and stakeholders to bear in informing the scrutiny process. SPPC did not take a position in principle either for or against a change in the law. However, we raised many issues relating to the specifics of the Bill for MSPs to consider. In October we worked with Bob Doris MSP to lodge 47 amendments to the Bill as the Health, Social Care and Sport Committee conducted its line-by-line scrutiny during Stage 2 of the legislative process. Our amendments were designed to protect the interests of vulnerable people and to protect the practice and provision of palliative care. Some of these amendments were supported by the Committee, resulting in significant changes. When the revised Bill went back to the whole chamber SPPC again worked with Bob Doris to lodge over 40 amendments, the vast majority of which were supported by the Parliament. Our amendments resulted in changes to the Bill relating to issues including: definition of terminal illness and eligibility; indirect coercion; documenting the assessment process; mandatory referral to specialist palliative care; documenting the reasons for seeking assisted dying; data collection for oversight/audit/review; the assessment process; dealing with “incomplete dying”; the 5 year review of the Act; processes for raising concerns/complaints. SPPC provided 2 written briefs for all MSPs prior to the 2 votes at Stage 3. In the aftermath of the defeat of the Bill SPPC featured prominently in national TV and radio coverage, calling for improvements to palliative care. SPPC’s detailed written briefings and evidence were referenced in BBC coverage of the Bill.

SPPC provided written evidence to SG’s consultation on a new Framework for Long Term Conditions. SPPC also responded to Public Health Scotland’s consultation on its new strategy.

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: the Scottish Ambulance Service Macmillan Palliative and End of Life Care Project; updates on the Assisted Dying for Terminally Ill Adults (Scotland) Bill; the new SG strategy *Palliative Care Matters for All*; hospice funding; and Palliative Care 2026-31: Key Asks for the next Scottish Parliament. SPPC also attended meetings of the Cross Party Group on Funerals and Bereavement, and the End of Life Choices CPG (on assisted dying).

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

During 2025-26 SPPC shared its work and perspectives at many external events and conferences including: a presentation on public health approaches to bereavement at Cross Party Group on Funerals and Bereavement; a video presentation on Death Literacy/EASE at European Association for Palliative Care conference; a plenary and workshop sessions at a Bereavement Conference organised by Bereavement Charter Group; a presentation to the HUK Clinical Leaders Group (Scotland) on Assisted Dying Bill and the new SG strategy; a presentation on public health palliative care at Tayside Together Palliative Care Steering Group; a presentation on looking at the new SG strategy through a “public health palliative care” lens at the Cross Party Group on Palliative Care; a presentation on the Workplaces Bereavement Charter Mark at the SALUS Healthy Working Lives seminar; two lectures delivered to 2nd year nursing students at Edinburgh Napier University. In addition SPPC continued to deliver 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. SPPC initially designed and developed the module, and delivers it about once a year.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

Financial review

The Partnership recorded a net surplus for the year of £227,904 (2025 deficit - £15,571).

As at 31 March 2026, the charity held total reserves of £840,355 (2025 - £612,451) of which £292,691 (2025 - £76,841) 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.

Plans for future periods

In March 2026 SPPC published its new organisational strategy. Considering the scale and nature of the challenges SPPC thought carefully about how it can best contribute to the realisation of its vision. How can an organisation of our size, skills, knowledge and position make the biggest impact? Our new strategy identifies five Strategic Aims which will guide our work over the next 3 years. SPPC aims and expects to play a valuable and important role in the implementation of *Palliative Care Matters for All* the national palliative care strategy.

1. Listen to, connect and inform stakeholders

Palliative care is provided by many different disciplines working in multiple different settings which span the statutory, voluntary and independent sector. Schools, employers, faith organisations and a multitude of community groups of all kinds form the networks of informal support upon which people often rely. This variety can easily lead to fragmented working within a complex system. SPPC will continue to play a unique and indispensable role by bringing stakeholders together to collaborate, share learning and good practice, and to offer mutual support. We will maintain a whole-system perspective and keep stakeholders informed of developments and opportunities. As the only enduring national infrastructure for palliative care we will facilitate "once for Scotland" cohesive approaches, avoiding wasteful duplication. Our real-world roots amongst people working at the coalface of the health and social care system, and direct work with Scottish communities, inform our advocacy for workforce support and development.

2. Give Voice

We will seek to inform and influence public policy and discourse across the many areas which can impact people's experiences of living with life shortening conditions, dying and bereavement. We will argue for measures which make the human right to palliative care a meaningful reality for people, including national standards. Our advocacy will be grounded in the views, experiences and expertise of our stakeholders.

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3. Improve Services and End of Life Literacy

We will work with SG, service providers and commissioners to improve health and social care services. We will have a specific focus on improving data on palliative care. We will also work to increase integrated working between specialist and generalist palliative care.

We will provide resources, leadership, opportunities and support to organisations and individuals who are working to improve end of life literacy in communities across Scotland.

We will continue to provide high quality public information and public education.

4. Support recognition of, and action on, health inequalities

Through our networks we will identify and promote work which improves understanding of and addresses inequalities. We will advocate for approaches which tackle inequalities. In our own work to improve services and end of life literacy we will prioritise addressing inequalities.

5. Ensure Our Impact

SPPC's portfolio is broad in scope, embodying a whole system approach. Surveys report that stakeholders view our work as very valuable and relevant, and we are proud to have won a number of awards for high quality innovative work. The critical challenge facing SPPC is securing sufficient income to sustain and develop our work at a time of funding reductions and intense competition for resources. To address this challenge we will improve how we evidence and communicate the existence and indispensable value of SPPC to influential stakeholders. We will also, unavoidably, need to devote more time to funding applications.

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 2025 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.

SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

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:

Rami Okasha	(Resigned 30 September 2025)
Jacqueline Smart	
Deans Buchanan	
Rebecca Chaddock	
Maureen O'Neill	(Resigned 24 September 2025)
Jane Douglas	(Resigned 15 July 2025)
Claire O'Neill	
Gordon McLean	
Scott Mackinnon	(Resigned 13 April 2026)
Dr Steinunn Boyce	
Clare Carolan	
Amy Dalrymple	
Dr Donald Macaskill	(Appointed 13 August 2025)
Jennifer Rodgers	(Appointed 23 September 2025)

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 a maximum of 16 members. The majority 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.

Member Category	Places Elected to Council
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

SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2026*

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 2026

Auditor

In accordance with the company's articles, a resolution proposing that Findlays Audit Limited be reappointed as auditor of the company will be put at a General Meeting.

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.

Jacqueline Smart
Jacqueline Smart (Jun 8, 2026 16:02:15 GMT+1)

Jacqueline Smart

Chair

8 June 2026

SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2026

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 Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 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

Opinion

We have audited the financial statements of Scottish Partnership for Palliative Care (the 'charity') for the year ended 31 March 2026 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 2026 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.

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

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 the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- 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 section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 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

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
- International Standards on Auditing (UK)
- Charities & Trustees Investment (Scotland) Act 2005
- Charities Accounts (Scotland) regulations 2006 (as amended)

Indirect impact on financial statements:

- Employments laws
- GDPR
- OSCR
- Charities Constitution
- Health & Safety at Work Act 1974
- Money Laundering Regulations

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

Other matters

The comparative figures for the year ended 31 March 2025 were not audited. The charitable company was not required to have an audit for that period under the Companies Act 2006 and the Charities and Trustee Investment (Scotland) Act 2005. Additional audit procedures have been carried out to obtain sufficient appropriate evidence that the opening balances do not contain any misstatements that materially affect the current financial statements.

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 charitable company'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.

Louise Deuchar

Louise Deuchar (Jun 8, 2026 16:10:31 GMT+1)

Louise Deuchar, C.A. (Senior Statutory Auditor)

for and on behalf of Findlays Audit Limited

Chartered Accountants

Statutory Auditor

Dundee

DD3 6TS

8 June 2026

Findlays Audit Limited 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 2026

Current financial year		Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Total 2025 £
	Notes				
Income from:					
Donations and legacies	3	193,148	369,997	563,145	311,191
Charitable activities	4	131,322	-	131,322	143,138
Other trading activities	5	20,593	-	20,593	19,722
Investments	6	11,002	-	11,002	12,369
Total income		<u>356,065</u>	<u>369,997</u>	<u>726,062</u>	<u>486,420</u>
Expenditure on:					
Raising funds	7	11,764	-	11,764	10,241
Charitable activities	8	331,805	154,589	486,394	491,750
Total expenditure		<u>343,569</u>	<u>154,589</u>	<u>498,158</u>	<u>501,991</u>
Net income/(expenditure)		12,496	215,408	227,904	(15,571)
Transfers between funds		(442)	442	-	-
Net movement in funds	11	<u>12,054</u>	<u>215,850</u>	<u>227,904</u>	<u>(15,571)</u>
Reconciliation of funds:					
Fund balances at 1 April 2025		<u>535,610</u>	<u>76,841</u>	<u>612,451</u>	<u>628,022</u>
Fund balances at 31 March 2026		<u><u>547,664</u></u>	<u><u>292,691</u></u>	<u><u>840,355</u></u>	<u><u>612,451</u></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 22 to 35 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 2026

Prior financial year	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Income from:				
Donations and legacies	3	192,191	119,000	311,191
Charitable activities	4	143,138	-	143,138
Other trading activities	5	19,722	-	19,722
Investments	6	12,369	-	12,369
		<u>367,420</u>	<u>119,000</u>	<u>486,420</u>
Total income				
Expenditure on:				
Raising funds	7	10,241	-	10,241
Charitable activities	8	370,179	121,571	491,750
		<u>380,420</u>	<u>121,571</u>	<u>501,991</u>
Total expenditure				
Net income and movement in funds		(13,000)	(2,571)	(15,571)
Reconciliation of funds:				
Fund balances at 1 April 2024		548,610	79,412	628,022
		<u>535,610</u>	<u>76,841</u>	<u>612,451</u>
Fund balances at 31 March 2025				

SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026		2025	
		£	£	£	£
Fixed assets					
Tangible assets	15		1,533		-
Current assets					
Debtors	16	223,417		25,817	
Cash at bank and in hand		629,702		608,242	
		853,119		634,059	
Creditors: amounts falling due within one year	17	14,297		21,608	
Net current assets			838,822		612,451
Total assets less current liabilities			840,355		612,451
The funds of the charity					
Restricted income funds	19	292,691		76,841	
Unrestricted funds		547,664		535,610	
		840,355		612,451	

The notes on pages 22 to 35 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 8 June 2026

Jacqueline Smart
Jacqueline Smart (Jun 8, 2026 16:02:15 GMT+1)

Jacqueline Smart
Trustee

Company registration number SC133003 (Scotland)

SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	2026 £	£	2025 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	23		12,757		(41,631)
Investing activities					
Purchase of tangible fixed assets		(2,299)		-	
Investment income received		11,002		12,369	
Net cash generated from investing activities			8,703		12,369
Net cash generated from financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			21,460		(29,262)
Cash and cash equivalents at beginning of year			608,242		637,504
Cash and cash equivalents at end of year			629,702		608,242

The notes on pages 22 to 35 form part of these financial statements.

SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

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 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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)". 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 2026

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.

Redundancy and termination payments are recognised when the charity is demonstrably committed to terminating the employment of staff before the normal retirement date or providing termination benefits as a result of an offer to encourage voluntary redundancy.

Costs are measured at the best estimate of the expenditure required to settle the obligation at the reporting date and are recognised within staff costs in the Statement of Financial Activities.

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 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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.

SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies

(Continued)

1.9 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.

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.

1.10 Employee benefits

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

1.11 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.

SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

2 Critical accounting estimates and judgements

(Continued)

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.

3 Income from donations and legacies

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Donations and gifts	148	-	148	191	-	191
Grants	193,000	369,997	562,997	192,000	119,000	311,000
	<u>193,148</u>	<u>369,997</u>	<u>563,145</u>	<u>192,191</u>	<u>119,000</u>	<u>311,191</u>

Grants

Scottish Government End of Life Aid Skills for Everyone	-	73,000	73,000	-	73,000	73,000
Scottish Government Health Directorates Core	192,000	-	192,000	192,000	-	192,000
Scottish Government SNAP-C	-	38,000	38,000	-	38,000	38,000
National Lottery Community Fund	-	20,000	20,000	-	-	-
Albert Hunter Trust	-	15,000	15,000	-	-	-
Health & Social Alliance	-	-	-	-	8,000	8,000
ACVO (Mental Health and Wellbeing Fund)	-	2,992	2,992	-	-	-
Scottish Government (Palliative Care Matters for All)	-	220,000	220,000	-	-	-
Greater Glasgow & Clyde Healthcare Charity	-	1,005	1,005	-	-	-
Meikle Foundation	1,000	-	1,000	-	-	-
	<u>193,000</u>	<u>369,997</u>	<u>562,997</u>	<u>192,000</u>	<u>119,000</u>	<u>311,000</u>

SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

3 Income from donations and legacies (Continued)

4 Income from charitable activities

	Charitable income 2026 £	Charitable income 2025 £
Ease Project - End of Life	2,817	13,047
Compassionate Workplace Programme	18,498	22,563
Subscriptions	110,007	107,528
	<u>131,322</u>	<u>143,138</u>
Analysis by fund		
Unrestricted funds	<u>131,322</u>	<u>143,138</u>

5 Income from other trading activities

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Annual conference	20,593	14,747
GLGDGG event income	-	4,975
	<u>20,593</u>	<u>19,722</u>

6 Income from investments

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Interest receivable	<u>11,002</u>	<u>12,369</u>

SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

7 Expenditure on raising funds

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Trading costs		
Eventbrite fees	953	-
Annual conference	10,811	10,241
	<u>11,764</u>	<u>10,241</u>

8 Charitable activities

	Charitable Expenditure 2026 £	Charitable Expenditure 2025 £
Staff costs	416,119	396,687
Depreciation and impairment	766	-
Rent and insurance	19,173	20,028
Maintenance and repairs	16,861	19,974
Postage, Stationery and supplies	2,389	3,295
Printing and publications	2,457	2,248
Telephone	1,796	987
Travel and meeting expenses	9,266	17,357
Audio visual	-	4,167
Project costs - Admin	3,584	2,556
Membership subscriptions	888	819
Training and development	-	1,619
Legal and professional fees	846	-
Website	2,450	3,792
	<u>476,595</u>	<u>473,609</u>
Grant funding of activities (see note 9)	4,024	14,865
Share of governance costs (see note 10)	5,775	3,276
	<u>486,394</u>	<u>491,750</u>
Analysis by fund		
Unrestricted funds	331,805	370,179
Restricted funds	154,589	121,571
	<u>486,394</u>	<u>491,750</u>

SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

9 Grants payable

	Charitable activities 2026 £	Charitable activities 2025 £
GLGDGG - Battlefield Community	110	-
GLGDGG - Humanist Society	230	-
GLGDGG - M Roy	250	-
GLGDGG - Carers Centre Pro	200	-
GLGDGG - Pilmey Development	240	-
GLGDGG - Art & Spiritualist	244	-
GLGDGG - Perth & Kinross	250	-
GLGDGG - Moray Council	250	-
GLGDGG - The Absent Friends	250	-
GLGDGG - End of Life Doula	250	-
GLGDGG - Newtongrange Development	250	-
GLGDGG - Creativity in Care	250	-
GLGDGG - Duncan Place	250	-
GLGDGG - Silver Threads	250	-
GLGDGG - Families Outside	250	-
GLGDGG - Queen Margaret University	250	-
GLGDGG - Nairn CAB	250	-
DDW - Battlefield Community	-	110
DDW - Creating Conversation	-	250
DDW - Milgavie & Bearsden	-	85
DDW - Cathedral Church	-	93
DDW - Cambuslang Parish	-	170
DDW - One Dalketih	-	200
DDW - Garvald Edinburgh	-	225
DDW - St Columbas Hospice	-	225
DDW - Glasgow Museums	-	250
DDW - Nairn CAB	-	250
DDW - Cumbernauld Action	-	250
DDW - Scottish Independence	-	250
DDW - The Absent Friends	-	250
GLGDGG - Cosmic Cat	-	1,400
TAF - Dumfries Get together	-	300
TAF - Marie Curie	-	300
TAF - All Strong Scotland	-	300
TAF - NHS Lanarkshire	-	600
TAF - Glendal women	-	265
TAF - FEAT	-	300
TAF - Linthouse	-	105
TAF - Rainbow Glasgaroos	-	200
TAF - Newtongrange Dev	-	245
TAF - Rowan alba	-	250
TAF - Walton Court	-	250
TAF - Kinghorn Community	-	250
TAF - Junction Yount P	-	250
TAF - Dance Base	-	270
TAF - Art and spritual	-	292

SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

9 Grants payable	(Continued)	
TAF - Lochgoil community	-	296
TAF - Carers of west lot	-	300
TAF - Kali Collective	-	300
TAF - Queen Margaret	-	300
TAF - Scottish families	-	300
TAF - Womens Orkney Aid	-	300
TAF - A listening ear	-	300
TAF - Soundbite Music	-	300
TAF - Cosgrove Care	-	300
TAF - Woodbay	-	300
TAF - Milan senior	-	300
TAF - Runforever	-	300
TAF - End of life doula	-	300
TAF - Battlefield	-	95
TAF - Creating conversat	-	245
TAF - NHS GG	-	310
TAF - Cambuslang parish	-	85
TAF - Douglas guest	-	250
TAF - Action porty	-	300
TAF - Glasgow museums	-	300
TAF - Silver threads	-	300
TAF - Peacock Nursing	-	300
TAF - Aileen Palmer	-	300
TAF - Pettigrew L	-	300
	<u>4,024</u>	<u>14,865</u>

Charitable Expenditure

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

Good life, Good death, Good grief: Aims to support activities that aim to improve how people experience dying, death and bereavement.

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.

10 Support costs allocated to activities

	Charitable activities 2026 £	Total 2025 £
Governance	<u>5,775</u>	<u>3,276</u>

SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

10 Support costs allocated to activities (Continued)

	2026	2025
	£	£
Governance costs comprise:		
Audit fees	5,775	-
Independent examination fees	-	3,276
	5,775	3,276
	5,775	3,276

11 Net movement in funds 2026

	2026	2025
	£	£

The net movement in funds is stated after charging/(crediting):

Fees payable for the audit of the charity's financial statements	5,775	-
Depreciation of owned tangible fixed assets	766	-
	766	-
	766	-

12 Council Members

No Council Member received any remuneration during the year.

Expenses of £Nil were reimbursed to Council Members (2025 - £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.

13 Employees

The average monthly number of employees during the year was:

	2026	2025
	Number	Number
Senior management	1	1
Project staff	7	7
	8	8
	8	8

	2026	2025
	£	£
Employment costs		
Wages and salaries	352,420	333,848
Social security costs	32,769	31,085
Other pension costs	30,930	31,754
	416,119	396,687
	416,119	396,687

SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

13 Employees

(Continued)

Redundancy and termination payments totalling £21,757 were made in the reporting period. This relates to a payment made to 1 employee whose roles was made redundant during the period.

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

	2026 Number	2025 Number
£70,001 to £80,000	1	1

Remuneration of key management personnel

The remuneration of key management personnel is as follows:

Aggregate compensation	95,683	86,216
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14 Taxation

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

15 Tangible fixed assets

	Office equipment £
Cost	
Additions	2,299
At 31 March 2026	2,299
Depreciation and impairment	
Depreciation charged in the year	766
At 31 March 2026	766
Carrying amount	
At 31 March 2026	1,533
At 31 March 2025	-

SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

16 Debtors	2026	2025
	£	£
Amounts falling due within one year:		
Trade debtors	1,005	22,459
Prepayments and accrued income	222,412	3,358
	<u>223,417</u>	<u>25,817</u>
17 Creditors: amounts falling due within one year	2026	2025
	£	£
Other taxation and social security	-	8,956
Trade creditors	118	1,591
Accruals	14,179	11,061
	<u>14,297</u>	<u>21,608</u>
18 Retirement benefit schemes	2026	2025
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>30,930</u>	<u>31,754</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

19 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 2025 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2026 £
National Lottery Community Fund	-	20,000	(4,993)	-	15,007
Scottish Government - Palliative Care Matters for All	-	220,000	-	-	220,000
Scottish Government - End of Life Aid Skills for Everyone	75,797	73,000	(106,113)	-	42,684
Albert Hunter Trust	-	15,000	-	-	15,000
ACVO - MHWBF	-	2,992	(2,992)	-	-
Scottish Government - SNAP-C	1,044	38,000	(39,486)	442	-
Greater Glasgow & Clyde Healthcare Charity	-	1,005	(1,005)	-	-
	<u>76,841</u>	<u>369,997</u>	<u>(154,589)</u>	<u>442</u>	<u>292,691</u>
Previous year:	At 1 April 2024 Restated £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Scottish Government - End of Life Aid Skills for Everyone	77,693	73,000	(74,896)	-	75,797
Health & Social Care Alliance-Self Management Fund	-	8,000	(8,000)	-	-
Scottish Government - SNAP-C	1,719	38,000	(38,675)	-	1,044
	<u>79,412</u>	<u>119,000</u>	<u>(121,571)</u>	<u>-</u>	<u>76,841</u>

SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

19 Restricted funds

(Continued)

Purpose of funds:

National Lottery Community Fund: Contribution to costs of End of Life Aid Skills for Everyone project.

Scottish Government (Palliative Care Matters for All): Contribution to costs of Palliative Care Matters for All project.

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

Albert Hunter Trust: Contribution to employment costs in relation to the End of Life Aid Skills for Everyone project and admin support.

ACVO (Communities Mental Health and Wellbeing Fund): Funding towards the employment, travel and facility hire costs in relation to the End of Life Aid Skills for Everyone project.

Health & Social Care Alliance (Self Management Fund): Funding towards salary costs of End of Life Aid Skills for Everyone Project.

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

Greater Glasgow & Clyde Healthcare Charity): Contribution to costs of End of Life Aid Skills for Everyone project.

20 Analysis of net assets between funds

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £
At 31 March 2026:			
Tangible assets	1,533	-	1,533
Current assets/(liabilities)	546,131	292,691	838,822
	<u>547,664</u>	<u>292,691</u>	<u>840,355</u>
	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Current assets/(liabilities)	535,610	76,841	612,451
	<u>535,610</u>	<u>76,841</u>	<u>612,451</u>

SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

21 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 2025 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2026 £
General funds	535,610	356,065	(343,569)	(442)	547,664
	<u>535,610</u>	<u>356,065</u>	<u>(343,569)</u>	<u>(442)</u>	<u>547,664</u>
Previous year:	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
General funds	548,610	367,420	(380,420)	-	535,610
	<u>548,610</u>	<u>367,420</u>	<u>(380,420)</u>	<u>-</u>	<u>535,610</u>

22 Related party transactions

There were no disclosable related party transactions during the year (2025 - none).

23 Cash generated from/(absorbed by) operations

	2026 £	2025 £
Surplus/(deficit) for the year	227,904	(15,571)
Adjustments for:		
Investment income recognised in statement of financial activities	(11,002)	(12,369)
Depreciation and impairment of tangible fixed assets	766	-
Movements in working capital:		
(Increase) in debtors	(197,600)	(17,986)
(Decrease)/increase in creditors	(7,311)	4,295
Cash generated from/(absorbed by) operations	<u>12,757</u>	<u>(41,631)</u>

24 Analysis of changes in net funds

The charity had no material debt during the year.











S0010_SPPC_Final Accounts_YE2026

Final Audit Report

2026-06-08

Created:	2026-06-08
By:	Findlays CA (enquiries@findlay-ca.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAADtJVq7SVyoy1t5isXS3cRffwz9yuQNdC

"S0010_SPPC_Final Accounts_YE2026" History

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