

Company number: 2644430
Charity Number: 1005671

The National Council for Palliative Care

Report and financial statements

For the 15 month period ended 1 July 2017



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The National Council for Palliative Care

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For the 15 month period ended 1 July 2017

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The National Council for Palliative Care

Reference and administrative information

For the 15 month period ended 1 July 2017

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| Company number | 2644430 |
| Charity number | 1005671 |
| Registered office and operational address | 34–44 Britannia Street, London, WC1X 9JG |

Trustees

Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

| | |
|---------------------------|--|
| Baroness Iloria Finlay | (Chair) |
| Jacqueline Meekings Davis | (Chair of Finance and Resources Committee) |
| Rev Dr Keith Albans | (Resigned 30 June 2017) |
| Tony Bonser | |
| Dr Jane Bywater | (Resigned 30 June 2017) |
| Ruth Dixon | (Resigned 30 June 2017) |
| Michael Hobday | |
| Dr Richard Huxtable | (Resigned 30 June 2017) |
| Sarah-Jane Mills | (Retired 15 December 2016) |
| Gary Rycroft | |
| Lord Kevin Shinkwin | (Appointed 29 September 2016, Resigned 30 June 2017) |
| Ruston Smith | (Appointed 29 September 2016) |
| Kevin Orford | (Appointed 29 September 2016, Resigned 30 June 2017) |
| Carl Brookes | (Appointed 29 September 2016, Resigned 30 June 2017) |

Key management personnel

| | |
|---------------|--|
| Claire Henry | Chief Executive (resigned 11 June 2017) |
| Simon Chapman | Director of Policy & External Affairs |

| | |
|----------------|---|
| Bankers | CAF Bank PO Box 289 Kings Hill, West Malling Kent ME19 4TA |
|----------------|---|

| | |
|-------------------|--|
| Solicitors | Bates, Wells, Braithwaite 10 Queen St Pl, London EC4R 1BE |
|-------------------|--|

| | |
|----------------|--|
| Auditor | Sayer Vincent LLP Chartered Accountants and Statutory Auditors Invicta House, 108–114 Golden Lane London EC1Y 0TL |
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The National Council for Palliative Care

Trustees' report

For the 15 month period ended 1 July 2017

The trustees present their report and the audited financial statements for the 15 month period to 1 July 2017.

Merger with Hospice UK

In the interests of preserving and expanding the work of the charity a decision was taken by the Trustees that a merger with Hospice UK should be explored.

The trustees of both organisations agreed to this in principle, and after the relevant due diligence processes were completed, the respective boards ratified the decision and the merger came into effect from 01 July 2017.

This report thus covers the 15-month period leading up to the merger, detailing the final activity of NCPC and relevant information around the merger process.

NCPC will continue as a 'shell' organisation until the Trustees deem that it is appropriate to wind up the organisation, which shall be no longer than 15 months after the merger date.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

Purposes and aims

The National Council for Palliative Care (NCPC) is the umbrella charity for all those involved in palliative, end of life and hospice care in England, Wales and Northern Ireland. We believe that everyone approaching the end of life has the right to the highest quality care and support, wherever they live, and whatever their condition. We work with government, health and social care staff and people with personal experience to improve end of life care for all. NCPC's objectives are:

- To promote any charitable purpose for the benefit of palliative and end of life care generally in the United Kingdom and elsewhere in the world and, in particular, to promote the provision of palliative care through those organisations, institutions, societies and bodies engaged in or otherwise concerned with general, hospice and specialist palliative care including the Department of Health (DH) and other Government departments and agencies and other statutory authorities;

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Trustees' report

For the 15 month period ended 1 July 2017

- To initiate and co-ordinate all such actions and processes required to maintain and improve the efficiency and effectiveness of the commissioning and provision of general, hospice, specialist palliative care and end of life care services;
- To promote, encourage and undertake all such actions and processes directed to improving the facilities, resources and personal skills dedicated to the commissioning and provision of general, hospice and specialist palliative care services.

Public benefit focus on ensuring that our activities achieve our charitable aims

The Trustees review NCPC's aims, objectives and activities each year, as well as those of the Dying Matters Coalition that NCPC has led since 2009. This report sets out what NCPC has achieved, and the outcomes of its work within the previous fifteen months. The Trustees report the success of each key activity and the benefits they have brought to those groups of people they are set up to help. The review also helps the Trustees to ensure the aims, objectives and activities remained focused on their stated purposes.

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the Trustees consider how planned activities contribute to the aims and objectives they have set.

Achievements and performance – Review of Activities for 15 months to 30 June 2017

NCPC's main activities, and who they are targeted at, are described below. All the charitable activities focus on widening access and improving the quality of palliative and end of life care and are undertaken to further our charitable purposes for the public benefit.

OUR PRIORITIES FOR 2016/17

NCPC and Dying Matters worked to achieve our vision by focusing on four inter-linked objectives:

1. To change Attitudes
2. To change Behaviour
3. To improve Care and support
4. To improve Data, evidence and intelligence

Trustees' report

For the 15 month period ended 1 July 2017

1 ATTITUDES

We changed attitudes by:

- Influencing decision-makers and mobilising public opinion to ensure that end of life care is seen as a core priority at every level and;
- Challenging taboos and indifference about dying, death and bereavement

What we did: (activities)

1. We continued to work with our **People in Partnership** group to help shape the direction of NCPC and Dying Matters.
2. We continued to build on work started in 2015-16 to **broaden membership and awareness of NCPC's People Bank and People in Partnership group**. It also enhanced and developed our People Bank database to build a clearer picture of who is involved, and their experience of inequality. The outcome was an enlarged, refreshed, and more diverse People Bank, and People in Partnership Group with personal experience of end of life care, and with a greater geographical spread.
3. **We rolled out specific training in public speaking "Speaking Out"** across 3 areas over the year. This was aimed at helping people with personal experience and professionals to talk more confidently about dying, death and bereavement, at conferences, events and to members of the public. This followed on from the successful pilot held in Leicester in February.
4. **Informed and/or supported the implementation of government policy:** We continued to work with our partners in the end of life care coalition to inform the government, particularly in relation to the forthcoming response to the national choice review on end of life care
5. **Political and parliamentary engagement** to ensure end of life care remains high on the agenda of government and MPs through providing support for the All-Party Parliamentary group on Hospice & Palliative Care.
6. **Reviewed NCPC's communications strategy**, including reviewing and improving our website
7. We continued to work for and with our subscribers by undertaking a **subscriber/members survey** and continuing to provide a monthly **Policy Roundup and E Bulletin**
8. **We continued to work as strategic partners** (alongside Hospice UK and Marie Curie) with the Department of Health, Public Health England, and NHS England, to provide strategic advice and support to them in relation to end of life care. This also included joint work with strategic partners in relation to the forthcoming VCSE review recommendations
9. **Dying Matters Awareness Week** focused on the themes of 'The Big Conversation' (2016) and 'What can you do?' (2017).
10. Work with the Welsh Government and other partners developed the work and profile of **Byw Nawr** - (Dying Matters in Wales).
11. NCPC publish revised guidance on the **Mental Capacity Act**.
12. We ran the **2nd NCPC awards** which had over 100 entries across four categories: end-of-life care champion, Dying Matters, bereavement initiative, and care co-ordination
13. We ran a successful **photo competition** called 'Life in the face of death'.

Trustees' report

For the 15 month period ended 1 July 2017

2 BEHAVIOUR

We changed behaviour by:

- Influencing decision makers in health and care to ensure that end of life care is at the heart of their strategy;
- Educating and supporting individual health and care commissioning, providing organisations and staff to make end of life care a core aspect of their work;
- Supporting people to discuss and plan ahead for dying, death and bereavement in a better informed and more competent and confident way.

What we did (activities):

1. **Provided high quality training** to health care professionals– i.e. End of Life Care, Dementia, Mental Capacity Act
2. **Promoted a public health approach** (community involvement/good neighbour) through the work of the Dying Well Community Charter programme, and through extending the work of Dying Matters to include community development
3. Raised public awareness and demand for care co-ordination and **shared records**
4. Took forward and implemented **Dementia Training in the West Midlands**.
5. **Raised public expectations of record-sharing** in end of life care by developing a social media programme.
6. Sought opportunities to **develop our work across Northern Ireland/Ireland**.
7. Raised awareness and empowered individuals by developing **an educational film that provide advice and guidance to help individuals**, with advanced disease and long term conditions, and those important to them to better prepare for their consultations with clinicians.
8. Looked to secure funding to develop and update our websites and review development using our existing resources.
9. Co-produced (with the General Medical Council) a film for doctors on communication.
10. Co-hosted (with the RCN) 4 training days on end of life care for nurses.

Trustees' report

For the 15 month period ended 1 July 2017

3 CARE

We improved care and support by:

- Promoting good practice across health and care settings, professional groups and organisations.
- Advocating for improved services, care and outcomes.
- Influencing the adoption of the 'ambitions framework' as a model for provision of care.

What we did (activities):

1. The Acute Hospitals initiative *'Building on the Best'*. In August 2015 Macmillan Cancer Support and the National Council for Palliative Care formed a partnership to work on a new programme which aims to improve the quality and safety of end of life care in acute hospitals. The new programme builds on the work of NHS IQ's Transforming End of Life Care in Acute hospitals Programme as well as other learning across the UK. Called *Building on the Best*, this exciting new programme is also supported by NHS England and the NHS Trust Development Authority. It ran over 2.5 years and aims to:

Recognise the 5 key enablers that are part of the Transforming End of Life Care in Acute Hospital's Programme as core components of quality improvement in end of life care. These enablers are: Advance Care Planning, Rapid Discharge Planning, Management of patients whose recovery is uncertain, Electronic Palliative Care Co-ordination Systems and Priorities for Care in the last days of life. During 2016 we developed new priorities for improving end of life care which included:

- Shared decision making e.g. making information more accessible
 - Opportunities for advance/anticipatory care planning in Outpatient Departments
 - Handovers – particularly between primary and secondary care
 - Improving the quality of pain and symptom management.
2. **Compassionate Employers** Initiative continued to move forward, providing training to a number of organisations.
 3. **Emergency Care Improvement Programme**, supporting patients with palliative and end of life care needs in the Urgent and Emergency Care Scenario we worked with 5 sites across the country to improve the experience of patients at the end of life
 4. Developed **Anticipatory Planning Resources** in Wales.
 5. Developed and implement an **improvement, advice and support offer to commissioners** and service providers.
 6. Explored, developed and share models of good practice relating to **care navigators and 24/7 access to specialist palliative care**.
 7. In collaboration with Health Education England, explored and shared various asset based approaches in the provision of education and training.
 8. Maintain and developed a partnership **Ambitions website**.
 9. Further developed our **'Find Me Help'** microsite.

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Trustees' report

For the 15 month period ended 1 July 2017

4 DATA

We improved evidence and intelligence by:

- Working in partnership to build the national evidence base for palliative and end of life care.
- Encouraging innovation by working more closely with research bodies, service improvement bodies and other partners.

What we did (activities):

1. Supported the **Dying Well Community Charter Pathfinder programme**, and ensured learning from the pathfinder areas is shared. We published an evaluation report of the initial work undertaken within the pathfinder programme.
2. **Reviewed and improved our use of our own data** as an organisation.
3. Carried out research and published a report on **pain management in home settings**.
4. Continued to collect the **MDS Minimum data set** (PHE) and also support NHS England and Public Health England in developing new approaches to national data collections, including support for the development of the palliative care data set and working with our partners to act on the outcomes of data analysis

Training and Events

NCPC continued to run in-house and on-site training courses on the Mental Capacity Act and Advance Care Planning, as well as a leadership course in Wales and the ongoing Compassionate Employers programme.

Subscriptions

Total subscription income in the 15 month period was £96,551. At 30 June 2017 there were 327 subscribers.

Financial review

2016-17 was a year of significant change for NCPC, with staff turnover in key positions, alongside re-allocation of roles and responsibilities. A new business plan was developed for 2016-19, and work began on a variety of new long and short-term projects with partners.

The funding climate continued to be challenging, and against this backdrop of organisational change, and in line with the experiences of many similar charities, NCPC has found that funders and partners across all sectors have been forced to scale back their funding commitments.

The Finance and Resources (F+R) committee monitored the financial situation on a monthly basis to ensure that trustees could have confidence in the charity's ability to operate as a going concern, and more regularly leading up to and during the merger process.

The National Council for Palliative Care

Trustees' report

For the 15 month period ended 1 July 2017

During the year it became apparent that funding for the 2017–18 year for Dying Matters and Strategic Partners was likely to reduce from a total of around £300k to less than £50k, which would impact the unrestricted reserves of the charity severely and hamper its ability to deliver its objectives.

Despite a successful effort previously made to cut unrestricted costs in the year, and an income generation plan, unrestricted income levels for 2017–18 were therefore forecast to reduce to around 50% of those in 2016–17. Thus there were three choices that the trustees considered:

- Wind up the charity.
- Reduce the size of the organisation significantly.
- Explore merger with a more financially viable partner.

The decision was taken that a merger with Hospice UK was the best option in terms of protecting the work of the charity and increasing the potential impact as part of a larger organisation.

In the 15-month period total income was £1,444,230 against total expenditure of £1,817,773, leading to a deficit of £373,543 in the period. Funds brought forward from the 2015–16 financial year totalled £470,126, meaning that at the merger date total funds of £96,583 were transferred to Hospice UK.

Total unrestricted income was £550,988 against total unrestricted expenditure of £686,358.

This led to a deficit in unrestricted funds of £135,370 in the period. Funds brought forward from the 2015–16 financial year totalled £69,340, meaning that at the merger date unrestricted funds were £66,030 in deficit. This deficit was met through short-term use of restricted cash funds, on the basis that at the merger date all liabilities of NCPC would be transferred to Hospice UK, and that Hospice UK was in a secure enough financial position that the deficit could be absorbed.

Total restricted income was £893,242 against total restricted expenditure of £1,131,415, leading to a deficit of £238,173 in the year. Restricted funds brought forward from the 2015–16 financial year totalled £400,786 meaning that at the merger date there was a surplus of £162,613 in restricted funds, representing funds to be carried forward and used in accordance with donors' wishes.

Volunteers

NCPC benefits from a wide range of volunteers from administrative to high level clinical, academic, policy making and financial expertise.

The National Council for Palliative Care

Trustees' report

For the 15 month period ended 1 July 2017

Principal risks and uncertainties

The Trustees regularly reviewed the major risks to which the charity is exposed. The risk assessment includes timelines and is reviewed at quarterly F & R Meetings and significant risks communicated to the Board.

The Trustees had previously recognised that a failure to secure sustainable income in the medium term, overreliance on a single funder, impact of the recession and loss of reputation / key personnel were the greatest risks to the organisation but have developed mitigating strategies for each risk:

Activities taken to mitigate these risks were as follows:

- New income generation streams were developed, with monthly F & R reviews to monitor progress against budgets.
- Staff changes aimed to ensure that the organisation was run as efficiently as possible while still meeting its responsibilities to funders.
- Further action was considered, including merger with a suitable organisation.

Reserves Policy

NCPC's reserves policy was to hold, as a minimum, free reserves sufficient to meet the contractual requirements of all staff, restricted and unrestricted, and enough to cover three months of building costs (as three months' notice is required on our office space). Following the transfer of all activities to Hospice UK, the trustees no longer consider it necessary for the charity to hold reserves.

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 10 September 1991 and registered as a charity on 5 November 1991.

The company was established under a memorandum of association, which established the objects and powers of the charitable company, governed under its articles of association.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 6 to the accounts.

Organisational Structure

The Corporate Body, which meets at AGMs and other general meetings, comprises of the founding organisations, a range of other health and social care bodies, Trustees with a range of expertise

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Trustees' report

For the 15 month period ended 1 July 2017

and elected Area and Country Representatives. NCPC operates in England, Wales and Northern Ireland. A sister organisation, The Scottish Partnership for Palliative Care operates in Scotland, with reciprocal observer status at Board level.

Board of Trustees

4 Trustees were appointed in the year.

7 Trustees resigned on 30 June 2017.

6 Trustees remained to oversee the shell organisation from merger to wind down.

Appointment of trustees

The Trustees consist of not more than 15 trustees, appointed on recommendation from the Nominations Panel subject to law, the Memorandum and the Articles of Association. They report to the membership in general meetings of the membership, and meet with subscribers in an annual forum.

Trustee induction and training

NCPC wishes to ensure that its trustees form a balanced board in terms of skills and experience as well as equal opportunities and cultural diversity. Trustees are expected to attend the four meetings of the Board each year, but are welcome to attend other meetings and events across the calendar as part of their learning. Induction and training are prepared by the Chief Executive and are tailored to the needs of the individual Trustee depending on their knowledge and experience of the organisation at the time of joining the Board.

Related parties and relationships with other organisations

NCPC has continued to grow and develop its partnerships, contributing as lead for the consortium of Hospice UK and Marie Curie, to the Strategic Partners programme, and supporting the Department of Health. Public Health England and NHS England continued to highlight NCPC as an exemplar of good practice.

Other partnerships include work undertaken with the Welsh government, Macmillan Cancer Support, the Motor Neurone Disease Association, the Royal College of Nursing, the General Medical Council, Care Choices and Health Education England.

Remuneration policy for key management personnel

The Trustees review and approve the pay rates of senior management staff. A benchmarking review against sector norms was carried out in 2015 and was repeated in 2016–17 with the assistance of an independent HR consultant, who was also engaged at other times when required.

Trustees' report

For the 15 month period ended 1 July 2017

Statement of responsibilities of the trustees

The trustees (who are also directors of The National Council for Palliative Care for the purposes of company law) are responsible for preparing the trustees' annual report including the strategic 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 trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees 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 and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity continued in operation

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 30 June 2017 was 14 (2016: 11). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

The National Council for Palliative Care

Trustees' report

For the 15 month period ended 1 July 2017

Auditor

Sayer Vincent LLP was re-appointed as the charitable company's auditor during the period.

The trustees' annual report has been approved by the trustees on 13 December 2017 and signed on their behalf by:



Name: JACQUELINE MEEKINGS DAVIS

Title: TRUSTEE

Independent auditors' report

To the members of

The National Council for Palliative Care

Opinion

We have audited the financial statements of The National Council for Palliative Care (the 'charitable company') for the 15 months period to 1 July 2017 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including a summary of 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 1 July 2017 and of its incoming resources and application of resources, including its income and expenditure, for the period then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 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 charitable company 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.

Emphasis of matter – matter in relation to going concern

Without qualifying our opinion, we draw attention to the disclosures in the Trustees' annual report and note 1d of the financial statements. The National Council for Palliative Care ceased operations on 30 June 2017 when its assets and liabilities were transferred to Hospice UK, charity number 1014851 and company number 2751549. As a consequence, the financial statements have been prepared on a basis other than as a going concern although no adjustments were required as a result.

Other information

The other information comprises the information included in the trustees' annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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

Independent auditors' report

To the members of

The National Council for Palliative Care

any form of assurance conclusion thereon. In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinions on other matters prescribed by the Companies Act 2006

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

- The information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements
- The trustees' annual 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate 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 trustees 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' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes 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 trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Independent auditors' report

To the members of

The National Council for Palliative Care

In preparing the financial statements, the trustees are responsible for assessing the charitable company'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 trustees 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

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. Our audit work has been undertaken so that we might state to the charitable company's members 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 and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

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.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions

Independent auditors' report

To the members of

The National Council for Palliative Care

are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Joanna Pittman (Senior statutory auditor)

28 March 2018

for and on behalf of Sayer Vincent LLP, Statutory Auditor

Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

National Council for Palliative Care

Statement of financial activities (incorporating an income and expenditure account)

For the period ended 1 July 2017

| | | 15 months ended 1 July 2017 | | | 12 months ended 31 March 2016 | | |
|--|------|-----------------------------------|------------------|------------------|-------------------------------------|------------------|------------------|
| | Note | Unrestricted £ | Restricted £ | Total £ | Unrestricted £ | Restricted £ | Total £ |
| Income from: | | | | | | | |
| Donations and legacies | 2 | 75,705 | - | 75,705 | 55,422 | - | 55,422 |
| Charitable activities | | | | | | | |
| Change Attitudes and Behaviour | 3a | - | 131,950 | 131,950 | - | 252,683 | 252,683 |
| Improve Care and Support | 3b | 105,850 | 739,187 | 845,037 | 67,912 | 748,327 | 816,239 |
| Develop and Apply Intelligence | 3c | 50,000 | 22,105 | 72,105 | 51,500 | 22,080 | 73,580 |
| Information, Publications and Events | 3d | 157,068 | - | 157,068 | 203,690 | 10,000 | 213,690 |
| Training | 3e | 65,146 | - | 65,146 | 90,917 | 80,389 | 171,306 |
| Subscriptions | 3f | 96,551 | - | 96,551 | 84,213 | - | 84,213 |
| Investments | | 668 | - | 668 | 685 | - | 685 |
| Total income | | 550,988 | 893,242 | 1,444,230 | 554,339 | 1,113,479 | 1,667,818 |
| Expenditure on: | | | | | | | |
| Raising funds | | | | | | | |
| Charitable activities | | | | | | | |
| Change Attitudes and Behaviour | | 76,969 | - | 76,969 | 50,177 | - | 50,177 |
| Improve Care and Support | | - | 260,917 | 260,917 | - | 306,908 | 306,908 |
| Develop and Apply Intelligence | | 304,694 | 819,329 | 1,124,023 | 199,879 | 517,356 | 717,235 |
| Information, Publications and Events | | 152,347 | 22,105 | 174,452 | 102,480 | 22,080 | 124,560 |
| Training | | 113,985 | - | 113,985 | 104,141 | - | 104,141 |
| | | 38,363 | 29,064 | 67,427 | 95,049 | 66,762 | 161,811 |
| Total expenditure | 4 | 686,358 | 1,131,415 | 1,817,773 | 551,726 | 913,106 | 1,464,832 |
| Net income / (expenditure) for the year and net movement in funds | 5 | (135,370) | (238,173) | (373,543) | 2,613 | 200,373 | 202,986 |
| Reconciliation of funds: | | | | | | | |
| Total funds brought forward | | 69,340 | 400,786 | 470,126 | 66,727 | 200,413 | 267,140 |
| Transfer of funds to Hospice UK | | 66,030 | (162,613) | (96,583) | - | - | - |
| Total funds carried forward | | - | - | - | 69,340 | 400,786 | 470,126 |

All of the above results are derived from continuing activities following their transfer to Hospice UK. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 15 to the financial statements.

National Council for Palliative Care

Statement of cash flows

For the period ended 1 July 2017

| | Note | 15 months to 1 July 2017 £ | 12 months to 31 March 2016 £ |
|--|------|----------------------------------|------------------------------------|
| Cash flows from operating activities | 16 | | |
| Net cash (used in) / provided by operating activities | | (174,572) | 120,424 |
| Cash flows from investing activities: | | | |
| Purchase of fixed assets | | (17,412) | (4,385) |
| Dividends, interest and rents from investments | | 668 | 685 |
| Net cash used in investing activities | | (16,744) | (3,700) |
| Change in cash and cash equivalents in the period | | (191,316) | 116,724 |
| Cash and cash equivalents at the beginning of the period | | 330,770 | 214,046 |
| Cash and cash equivalents at the end of the period before transfer to Hospice UK | 16 | 139,454 | 330,770 |
| Transfer to Hospice UK | | (139,454) | - |
| Cash and cash equivalents at the end of the period | | - | 330,770 |

National Council for Palliative Care

Balance sheet

Company no. 2644430

As at 31 March 2016, 30 June 2017 and 1 July 2017

| | Note | 1 July 2017 £ | 30 June 2017 £ | 31 March 2016 £ |
|--|------|---------------------|----------------------|-----------------------|
| Fixed assets: | | | | |
| Tangible assets | 10 | - | 16,827 | 6,981 |
| | | - | 16,827 | 6,981 |
| Current assets: | | | | |
| Debtors | 11 | - | 125,031 | 390,945 |
| Cash at bank and in hand | | - | 139,454 | 330,770 |
| | | - | 264,485 | 721,715 |
| Liabilities: | | | | |
| Creditors: amounts falling due within one year | 12 | - | (184,729) | (258,570) |
| Net current assets | | - | 79,756 | 463,145 |
| Net assets | 14 | - | 96,583 | 470,126 |
| The funds of the charity: | 15 | | | |
| Restricted income funds | | - | 162,613 | 400,786 |
| Unrestricted income funds: | | | | |
| Designated funds | | - | - | - |
| General funds | | - | (66,030) | 69,340 |
| Total unrestricted funds | | - | (66,030) | 69,340 |
| Total charity funds | | - | 96,583 | 470,126 |

Approved by the trustees on 13 December 2017 and signed on their behalf by

J. My Davis

Name: JACQUELINE MEEKINGS DAVIS
Title: TRUSTEE

1 Accounting policies

a) Statutory Information

National Council for Palliative Care is a charitable company limited by guarantee and is incorporated in United Kingdom. The registered office address is 34-44 Britannia Street, LONDON, WC1X 9JG.

b) Basis of preparation

The financial statements have been prepared in accordance with 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 2015) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (September 2015) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

The charity has prepared accounts covering the period to 1 July 2017. The trustees decided to extend the accounting period from 31 March 2017 to cover the time until the transfer of activities to Hospice UK was completed. The comparative figures are for the 12 month period to 31 March 2016.

c) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

d) Going concern

The Trustees have transferred all of its undertakings to Hospice UK, a registered charity number 1014851 at the end of 30 June 2017. The charitable company is not continuing and a voluntary strike off is planned within 15 months of the balance sheet date. The financial statements have been prepared on a basis other than going concern. The transfer includes all activities, assets and liabilities, and so no adjustment is required to the assets and liabilities of the charitable company as everything is continuing in Hospice UK.

e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

f) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1 Accounting Policies (continued)

g) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

h) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

i) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of delivering services, events and other educational activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

j) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Where such information about the aims, objectives and projects of the charity is also provided to potential donors, activity costs are apportioned between fundraising and charitable activities on the basis of area of literature occupied by each activity.

| | % |
|--|----|
| • Change Attitudes and Behaviour | - |
| • Improve Care and Support | 40 |
| • Develop and Apply Intelligence | 20 |
| • Information, Publications and Events | 15 |
| • Training | 5 |
| • Governance costs | 5 |
| • Support Costs | 5 |

Support and governance costs are re-allocated to each of the activities on the following basis which is an estimate, based on staff time, of the amount attributable to each activity

| | % |
|--|----|
| • Change Attitudes and Behaviour | - |
| • Improve Care and Support | 44 |
| • Develop and Apply Intelligence | 22 |
| • Information, Publications and Events | 16 |
| • Training | 6 |

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

1 Accounting Policies (continued)**k) Operating leases**

Rental charges are charged on a straight line basis over the term of the lease.

l) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £ 500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset will be shown as a revaluation reserve in the balance sheet.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- Computers 3 years
- Office Equipment 3 years

m) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

n) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

o) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

p) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

p) Pensions

The charity makes contributions into defined contributions pension schemes. The pension cost charge represents contributions payable under the scheme. The charity has no liability under the scheme other than for payment of those contributions.

2 Income from donations and legacies

| | | | 15 months ended 1 July 2017 Total £ | 12 months ended 31 March 2016 Total £ |
|--------------------------|-------------------|-----------------|--|--|
| | Unrestricted £ | Restricted £ | | |
| Macmillan Cancer Support | 15,000 | – | 15,000 | 15,000 |
| Marie Curie Cancer Care | 18,000 | – | 18,000 | 10,000 |
| Sue Ryder | 12,500 | – | 12,500 | 10,000 |
| Care 2 Save | 6,132 | – | 6,132 | – |
| Others | 24,073 | – | 24,073 | 20,422 |
| | <u>75,705</u> | <u>–</u> | <u>75,705</u> | <u>55,422</u> |

National Council for Palliative Care

Notes to the financial statements

For the period ended 1 July 2017

3 Income from charitable activities

| | Unrestricted £ | Restricted £ | 15 months ended 1 July 2017 Total £ | 12 months ended 31 March 2016 Total £ |
|--|-------------------|-----------------|--|--|
| a) Change Attitudes and Behaviour | | | | |
| NHS Dying Matters Coalition | - | 129,950 | 129,950 | 252,683 |
| Byw Nawr (Dying Matters in Wales) | - | 2,000 | 2,000 | - |
| Sub-total | - | 131,950 | 131,950 | 252,683 |
| b) Improve Care and Support | | | | |
| Department of Health | | | | |
| ▪ Strategic Partners | - | 180,541 | 180,541 | 181,000 |
| ▪ Health & Wellbeing Alliance | - | 30,000 | 30,000 | - |
| CQC Thematic Review of End of Life Care | (2,550) | - | (2,550) | 35,950 |
| NHS ECIP | - | 197,000 | 197,000 | - |
| NAFD publication | - | 3,800 | 3,800 | - |
| SEED | - | 1,124 | 1,124 | - |
| Notts Univ LGBT | - | 2,335 | 2,335 | - |
| E-learning tool | 5,500 | - | 5,500 | - |
| NHS England Ambitions Partnership | - | - | - | 30,000 |
| NHS England Peer Review Project | - | - | - | 10,000 |
| Shaw Foundation Care to Learn Project | - | - | - | 4,203 |
| Public Health England Good Death Charter Project | - | - | - | 40,000 |
| Macmillan Building on the Best | - | 195,000 | 195,000 | 215,000 |
| Shaw Compassionate Employers | - | - | - | 79,250 |
| HEFT Compassionate Employers | - | - | - | 19,370 |
| Compassionate Employers | 22,400 | - | 22,400 | 22,388 |
| NHS England Small Grants | - | 44,500 | 44,500 | 47,770 |
| True Colours – Palliative Care Collaborative | - | 4,000 | 4,000 | 4,000 |
| February Foundation Grant | - | 4,500 | 4,500 | 4,500 |
| National Bereavement Alliance | - | 69,770 | 69,770 | - |
| Sobell Foundation Find Me Help | - | - | - | 20,000 |
| Find Me Help programme | - | - | - | 1,574 |
| Southampton University Research | - | 1,617 | 1,617 | 3,234 |
| Health Education England EOLC support | 32,000 | - | 32,000 | 8,000 |
| NHS Wales – Anticipatory Care | - | 5,000 | 5,000 | 90,000 |
| NHS Carers Bereavement Pathways | 48,500 | - | 48,500 | - |
| Sub-total | 105,850 | 739,187 | 845,037 | 816,239 |
| c) Develop and Apply Intelligence | | | | |
| Hospice UK Data Support | - | 22,105 | 22,105 | 22,080 |
| National End of Life Care Intelligence Network data analysis | 50,000 | - | 50,000 | 51,500 |
| Sub-total | 50,000 | 22,105 | 72,105 | 73,580 |
| d) Information, Publications and Events | | | | |
| Sales of publications & training packs | 84,171 | - | 84,171 | 78,963 |
| Income from consultancy services | 34,400 | - | 34,400 | 29,992 |
| Income from events | 34,115 | - | 34,115 | 92,235 |
| GMC | 4,382 | - | 4,382 | 12,500 |
| Sub-total | 157,068 | - | 157,068 | 213,690 |

National Council for Palliative Care

Notes to the financial statements

For the period ended 1 July 2017

4 Income from charitable activities (continued)

| | Unrestricted £ | Restricted £ | 15 months ended 1 July 2017 Total £ | 12 months ended 31 March 2016 Total £ |
|--|-------------------|-----------------|---|--|
| e) Training | | | | |
| Department of Health | | | | |
| ▪ West Midlands Training | - | - | - | 75,699 |
| Kent, Surrey & Sussex CCG Training Project | - | - | - | 44,500 |
| Homeward Bound | 15,347 | - | 15,347 | - |
| Heart of England Foundation Trust Training Project | - | - | - | 75 |
| Macmillan GP | - | - | - | 4,690 |
| Shaw Foundation Training Project | 20,000 | - | 20,000 | 35,250 |
| Income from other training events | 29,799 | - | 29,799 | 11,092 |
| Sub-total | 65,146 | - | 65,146 | 171,306 |
| f) Subscriptions | | | | |
| Subscriptions | 96,551 | - | 96,551 | 84,213 |
| Sub-total | 96,551 | - | 96,551 | 84,213 |
| Total income from charitable activities | 378,064 | 893,242 | 1,271,306 | 1,527,498 |

4 Analysis of expenditure

| | Charitable activities | | | | | | | Support costs £ | 15 months ended 1 July 2017 Total £ | 12 months ended 31 March 2016 Total £ |
|------------------------------|----------------------------|-------------------------------------|-------------------------------|-------------------------------------|---|---------------|-----------------------|--------------------|--|--|
| | Cost of raising funds £ | Change Attitudes and Behaviour £ | Improve Care and Support £ | Develop and Apply Intelligence £ | Information, Publications and Events £ | Training £ | Governance costs £ | | | |
| Staff costs (Note 6) | 33,777 | 124,227 | 487,815 | 89,660 | 50,666 | 37,047 | 16,889 | 16,889 | 856,970 | 723,449 |
| Fees and Consultancy | 14,543 | 43,920 | 432,024 | 29,085 | 21,814 | 7,271 | 7,271 | 7,271 | 563,199 | 329,871 |
| Postage & stationery | 586 | - | 3,338 | 1,171 | 878 | 293 | 293 | 294 | 6,853 | 5,620 |
| Materials & resources | 4,207 | 66,267 | 34,366 | 8,417 | 6,313 | 2,104 | 2,104 | 2,104 | 125,882 | 88,916 |
| Conferences and events | 1,669 | 8,424 | 7,085 | 3,338 | 2,504 | 6,215 | 835 | 835 | 30,905 | 98,733 |
| Travel and training | 2,087 | 8,248 | 57,606 | 4,174 | 3,131 | 4,570 | 1,044 | 1,044 | 81,904 | 47,262 |
| Website & IT | 1,795 | 5,614 | 8,082 | 3,591 | 2,693 | 898 | 898 | 898 | 24,469 | 30,788 |
| Office costs | 6,755 | - | 35,697 | 13,511 | 10,133 | 3,378 | 3,378 | 3,378 | 76,230 | 125,621 |
| Depreciation | 757 | - | 3,027 | 1,513 | 1,135 | 378 | 377 | 377 | 7,564 | 5,538 |
| Audit, accountancy and legal | 2,704 | - | 10,324 | 5,162 | 3,933 | 1,229 | - | 1,228 | 24,580 | 9,034 |
| Grants | - | 4,217 | 15,000 | - | - | - | - | - | 19,217 | - |
| | 68,880 | 260,917 | 1,094,364 | 159,622 | 103,200 | 63,383 | 33,089 | 34,318 | 1,817,773 | 1,464,832 |
| Support costs | 4,118 | - | 15,100 | 7,550 | 5,491 | 2,059 | - | (34,318) | - | - |
| Governance costs | 3,971 | - | 14,559 | 7,280 | 5,294 | 1,985 | (33,089) | - | - | - |
| Total expenditure 2017 | 76,969 | 260,917 | 1,124,023 | 174,452 | 113,985 | 67,427 | - | - | 1,817,773 | 1,464,832 |
| Total expenditure 2016 | 50,177 | 306,908 | 717,235 | 124,560 | 104,141 | 161,811 | - | - | 1,464,832 | |

Of the total expenditure, £670,738 was unrestricted (2016: £551,729) and £1,114,801 was restricted (2016: £ 913,105).

5 Net income / (expenditure) for the year

This is stated after charging / (crediting):

| | 2017 £ | 2016 £ |
|---|-----------|-----------|
| Depreciation | 7,566 | 5,538 |
| Operating lease rentals: | | |
| Property | 25,490 | 58,164 |
| Other | - | 4,248 |
| Auditors' remuneration (excluding VAT): | | |
| Audit | 8,000 | 8,000 |

6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

| | 15 months ended 1 July 2017 £ | 12 months ended 31 March 2016 £ |
|---|--|---|
| Salaries and wages | 708,144 | 609,220 |
| Redundancy and termination costs | 18,572 | - |
| Social security costs | 77,346 | 67,741 |
| Employer's contribution to defined contribution pension schemes | 40,770 | 35,505 |
| Staff expenses | 12,137 | 10,983 |
| | 856,969 | 723,449 |

The following number of employees received employee benefits (excluding employer pension costs) during the 15 month period between:

| | 15 months ended 1 July 2017 No. | 12 months ended 31 March 2016 No. |
|---------------------|--|---|
| £70,000 – £79,999 | - | 1 |
| £100,000 – £109,999 | 1 | - |
| £130,000 – £139,999 | 1 | - |

The total employee benefits including pension contributions of the key management personnel (15 months) were £ 290,274 (2016: £209,396 for 12 months).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2016: £nil). No charity trustee received payment for professional or other services supplied to the charity (2016: £nil).

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totalling £ 5,605 (2016: £6,604) incurred by 7 (2016: 8) members relating to attendance at meetings of the trustees.

7 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

| | 2017 No. | 2016 No. |
|--------------------------------------|-------------|-------------|
| Raising funds | 1.5 | 1.0 |
| Change Attitudes and Behaviour | 2.5 | 4.0 |
| Improve Care and Support | 5.5 | 5 |
| Develop and Apply Intelligence | 1.0 | 1 |
| Information, Publications and Events | 2.0 | 3.0 |
| Training | 1.0 | 1.0 |
| Support | 1.5 | 1.0 |
| Governance | 0.5 | 1.0 |
| | <u>15.5</u> | <u>17.0</u> |

8 Related party transactions

There were no donations from related parties which were outside the normal course of business. There were no other related party transactions in the year.

9 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable

10 Tangible fixed assets

| | Fixtures and fittings £ | Computer equipment £ | Total £ |
|----------------------------|-------------------------------|----------------------------|----------------|
| Cost or valuation | | | |
| At the start of the period | 15,408 | 75,072 | 90,480 |
| Additions in period | – | 17,412 | 17,412 |
| At the end of the period | <u>15,408</u> | <u>92,484</u> | <u>107,892</u> |
| Depreciation | | | |
| At the start of the period | 14,877 | 68,622 | 83,499 |
| Charge for the period | 524 | 7,042 | 7,566 |
| At the end of the period | <u>15,401</u> | <u>75,664</u> | <u>91,065</u> |
| Net book value | | | |
| At the end of the period | <u>7</u> | <u>16,820</u> | <u>16,827</u> |
| At the start of the period | <u>531</u> | <u>6,450</u> | <u>6,981</u> |

All of the above assets are used for charitable purposes. All of the charity's tangible fixed assets were transferred to Hospice UK on 1 July 2017.

11 Debtors

| | At 30 June 2017 £ | At 31 March 2016 £ |
|---------------|-------------------------|--------------------------|
| Trade debtors | 108,208 | 303,500 |
| Other debtors | 7,324 | 60,618 |
| Rent Deposit | - | 10,940 |
| Prepayments | 9,499 | 15,887 |
| | <u>125,031</u> | <u>390,945</u> |

All of the charity's debtors were transferred to Hospice UK on 1 July 2017.

12 Creditors: amounts falling due within one year

| | At 30 June 2017 £ | At 31 March 2016 £ |
|------------------------------|-------------------------|--------------------------|
| Trade creditors | 145,013 | 114,230 |
| Taxation and social security | 7,463 | 13,810 |
| Other creditors | 4,053 | 4,291 |
| Accruals | 28,200 | 53,408 |
| Deferred income | - | 72,831 |
| | <u>184,729</u> | <u>258,570</u> |

All of the charity's creditors were transferred to Hospice UK on 1 July 2017.

13 Deferred income

Deferred income comprises income for services provided but not completed, and income for subscriptions relating to future periods.

| | 2017 £ | 2016 £ |
|---------------------------------------|-----------|---------------|
| Balance at the beginning of the year | 72,831 | 48,345 |
| Amount released to income in the year | (72,831) | (48,345) |
| Amount deferred in the year | - | 72,831 |
| Balance at the end of the year | <u>-</u> | <u>72,831</u> |

14a Analysis of net assets between funds (current year)

This note shows the net assets as at the 30 June prior to the transfer of funds to Hospice UK.

| | General unrestricted £ | Restricted £ | Total funds £ |
|-----------------------------------|------------------------------|-----------------|------------------|
| Tangible fixed assets | 16,827 | - | 16,827 |
| Net current assets | (82,857) | 162,613 | 79,756 |
| Net assets at the end of the year | <u>(66,030)</u> | <u>162,613</u> | <u>96,583</u> |

National Council for Palliative Care

Notes to the financial statements

For the period ended 1 July 2017

14b Analysis of net assets between funds (prior year)

| | General unrestricted £ | Restricted £ | Total funds £ |
|--|------------------------------|-----------------|------------------|
| Tangible fixed assets | 6,981 | - | 6,981 |
| Net current assets | 62,359 | 400,786 | 463,145 |
| Net assets at the end of the year | 69,340 | 400,786 | 470,126 |

15a Movements in funds (current year)

This note shows the movement in restricted funds to the end of the 30 June prior to the transfer of funds to Hospice UK.

| | At the start of the period £ | Incoming & gains £ | Expenditure & losses £ | Transfers £ | At 30 June 2017 £ |
|--|---------------------------------------|--------------------------|------------------------------|----------------|-------------------------|
| Restricted funds: | | | | | |
| 1 Department of Health | | | | | |
| a) Peer Review Project (MCA Guidance) | 7,000 | - | (7,000) | - | - |
| b) Strategic Partners | - | 180,541 | (180,541) | - | - |
| c) Dying Matters coalition | 16,253 | 129,950 | (146,203) | - | - |
| d) West Midlands Dementia Training | 22,253 | - | (22,253) | - | - |
| e) Health & Wellbeing Alliance | | 30,000 | (6,249) | - | 23,751 |
| 2 Ambitions Partnership | 6,921 | - | (5,394) | - | 1,527 |
| 3 Hospice UK Data Project | - | 22,105 | (22,105) | - | - |
| 4 Public Health England Good Death Charter Project | 18,551 | - | (18,551) | - | - |
| 5 Welsh Government Byw Nawr Dying Matters Wales | 78,695 | 2,000 | (49,089) | - | 31,606 |
| 6 Byw Nawr grants | 40,000 | - | (4,217) | - | 35,783 |
| 7 NHS Wales – Anticipatory Care | 48,000 | 5,000 | (47,746) | - | 5,254 |
| 8 Macmillan GP Training Project | 6,812 | - | (6,811) | - | - |
| 9 Big Conversation | 2,568 | 10,000 | (11,155) | - | 1,413 |
| 10 Compassionate Employers | 35,852 | - | (35,852) | - | - |
| 11 Find Me Help | 10,000 | - | (8,316) | - | 1,684 |
| 12 Macmillan Building on the Best | 71,090 | 195,000 | (251,721) | - | 14,369 |
| 13 NHS Small grants | 30,166 | - | (27,898) | - | 2,268 |
| 14 Palliative Care Collaborative | 6,391 | 8,500 | (10,123) | - | 4,768 |
| 15 Southampton Univ Research | 234 | 1,617 | (1,851) | - | - |
| 16 NAFD | - | 3,800 | (3,801) | - | - |
| 17 Nottingham University LGBT | - | 2,335 | (2,335) | - | - |
| 18 Homeward Bound | - | 28,000 | (28,000) | - | - |
| 19 EOLC Thinking Ahead | - | 6,500 | (6,500) | - | - |
| 20 SEED | - | 1,124 | (1,124) | - | - |
| 21 National Bereavement Alliance | - | 69,770 | (53,876) | - | 15,894 |
| 22 ECIP | - | 197,000 | (172,704) | - | 24,296 |
| Total restricted funds | 400,786 | 893,242 | (1,131,415) | - | 162,613 |
| Unrestricted funds: | | | | | |
| General funds | 69,340 | 550,988 | (686,358) | - | (66,030) |
| Total funds | 470,126 | 1,444,230 | (1,817,773) | - | 96,583 |

15b Movements in funds (prior year)

| | At the start of the year £ | Incoming & gains £ | Expenditure & losses £ | Transfers £ | At the end of the year £ |
|---|----------------------------------|--------------------------|------------------------------|----------------|--------------------------------|
| Restricted funds: | | | | | |
| 1 Department of Health | | | | | |
| a) Peer Review Project (MCA Guidance) | 17,000 | 10,000 | (20,000) | - | 7,000 |
| b) Strategic Partners | - | 181,000 | (181,000) | - | - |
| c) Dying Matters coalition | 836 | 252,683 | (237,266) | - | 16,253 |
| d) West Midlands Dementia Training | - | 75,699 | (53,446) | - | 22,253 |
| 2 Ambitions Partnership | 26,983 | 30,000 | (50,062) | - | 6,921 |
| 3 Hospice UK Data Project | - | 22,080 | (22,080) | - | - |
| 4 Public Health England Good Death Charter Project | - | 40,000 | (21,449) | - | 18,551 |
| 5 Welsh Government Byw Nawr Dying Matters Wales | 127,086 | - | (48,391) | - | 78,695 |
| 7 NHS Wales – Anticipatory Care | - | 90,000 | (2,000) | - | 88,000 |
| 8 Macmillan GP Training Project | 15,438 | 4,690 | (13,316) | - | 6,812 |
| 9 Big Conversation | - | 10,000 | (7,432) | - | 2,568 |
| 10 Compassionate Employers | - | 98,620 | (62,768) | - | 35,852 |
| 11 Find Me Help | - | 20,000 | (10,000) | - | 10,000 |
| 12 Macmillan Building on the Best | - | 215,000 | (143,910) | - | 71,090 |
| 13 NHS Small grants | - | 47,770 | (17,604) | - | 30,166 |
| 14 Palliative Care Collaborative | - | 4,000 | (1,109) | - | 2,891 |
| 15 Southampton Univ Research | - | 3,234 | (3,000) | - | 234 |
| 24 Shaw Foundation Care to Learn Project | 13,000 | 4,203 | (17,203) | - | - |
| 25 British Heart Foundation Resources & Training | 70 | - | (70) | - | - |
| 26 February Foundation | - | 4,500 | (1,000) | - | 3,500 |
| Total restricted funds | 200,413 | 1,113,479 | (913,106) | - | 400,786 |
| Unrestricted funds: | | | | | |
| General funds | 66,727 | 554,339 | (551,726) | - | 69,340 |
| Total funds | 267,140 | 1,667,818 | (1,464,832) | - | 470,126 |

Purposes of restricted funds

1 Department of Health

a) Peer Review Project (MCA Guidance)

In agreement with the funder the funding was set to review and update Mental Capacity Act Guidance and produce a publication.

b) Strategic Partners

The funding for this project is supporting the work of our policy groups and production of resources and information for those commissioning and providing care. It also enables our policy team to gather feedback from our networks and pass on to the DH to enable the provision of appropriate services.

c) Dying Matters coalition

NHS England continue to fund this national coalition to raise awareness of issues around dying, death and bereavement.

d) West Midlands Dementia Training

A Department of Health funded training programme.

2 Ambitions Partnership

A group of third sector organisations (Hospice UK, Marie Curie, Sue Ryder, the Motor Neurone Disease Association, Macmillan and NCPC), with support from NHS England, are jointly funding a piece of work setting out ambitions for the future of end of life care.

3 Hospice UK Data Project

Hospice UK covered part of the cost of the role of Data & Intelligence Manager for 2016–17.

4 Public Health England Good Death Charter Project

This project is divided into two distinct strands: work commissioned from researchers at Middlesex University London on an end of life care toolkit, and work done by NCPC in-house on revising and rolling out the 'Dying Well Community Charter' with pathfinder organisations across the country.

15 Purposes of restricted funds (continued)

- 5 Welsh Government Byw Nawr Dying Matters Wales
The Welsh Government has provided three year funding to establish a Welsh version of the Dying Matters coalition, with Welsh language resources, a website and events.
- 6 Byw Nawr grants
Grant fund held on behalf of NHS Wales Byw Nawr for Dying Matters.
- 7 NHS Wales – Anticipatory Care
A training programme on behalf of NHS Wales in Anticipatory Care planning.
- 8 Macmillan GP Training Project
Continuing training project for Macmillan GPs.
- 9 Big Conversation
An event held around the theme Big Conversation in Leeds.
- 10 Compassionate Employers
Funded by Shaw and HEFT, a pilot programme to establish resources and training to help employers deal with workplace bereavement issues.
- 11 Find Me Help
Funded by the Sobell Foundation, a programme to establish the Find Me Help database a national source of information on end of life organisations.
- 12 Macmillan Building on the Best
A 3 year programme to assess and improve end of life care in acute hospital locations.
- 13 NHS Small grants
5 small grants for programmes around 24/7 care, carers in local areas, a play on improving the experience of care, Speaking Out training and a video on the subject of Empowerment.
- 14 Tue Colours Trust
Funding the Palliative Care Leadership Collaborative a programme to allow national leaders to work together in a coordinated and strategic manner to improve individuals' experience of end of life care based on what matters to them.
- 15 Southampton University Research Project
A research project in collaboration with Southampton University into volunteer-led support for caregivers.
- 16 NAFD
Funding for a review and reprint of 'My Funeral Wishes Leaflet
- 17 Nottingham University LGBT
Funding for a book exploring LGBT issues at end of life.
- 18 Homeward Bound
NHS Funding for production of a film based on the 'Homeward Bound' play.
- 19 EOLC Thinking Ahead
NHS Funding for a website resource.
- 20 SEED
Final tranche of SEED project funding
- 22 National Bereavement Alliance
Programme funding supporting national, regional and local bereavement care providers and membership organisations supporting bereaved people, to provide a collective voice representing the needs of bereaved people and those supporting them.
- 23 ECIP
In partnership with NHS Improvement a programme 'to improve the quality of care for patients who may be in their last three months of life who attend or are admitted to hospital in an emergency'.

15 Purposes of restricted funds (continued)**24 Shaw Foundation Care to Learn Project**

The Shaw Foundation is funding a review, revision and reprint of NCPC's existing Care to Learn end of life care training resource.

25 British Heart Foundation Resources & Training

This project funded the production of a 'Difficult Conversations for Heart Failure' guide, and a national end of life care and heart failure event at which the guide was launched.

26 February Foundation

Funding the Palliative Care Leadership Collaborative a programme to allow national leaders to work together in a coordinated and strategic manner to improve individuals' experience of end of life care based on what matters to them.

16 Reconciliation of net income / (expenditure) to net cash flow from operating activities

| | 15 months to 1 July 2017 £ | 12 months to 31 March 2016 £ |
|---|-------------------------------------|---------------------------------------|
| Net (expenditure) / income for the reporting period (as per the statement of financial activities) | (373,543) | 202,986 |
| Depreciation charges | 7,566 | 5,538 |
| Dividends, interest and rent from investments | (668) | (685) |
| (Increase)/decrease in debtors | 265,914 | (256,527) |
| Increase/(decrease) in creditors | (73,841) | 169,112 |
| Net cash (used in) / provided by operating activities | <u>(174,572)</u> | <u>120,424</u> |

17 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods

| | Property | | Equipment | |
|--------------------|----------|---------------|-----------|------------|
| | 2017 | 2016 | 2017 | 2016 |
| | £ | £ | £ | £ |
| Less than one year | – | 26,000 | – | 708 |
| One to five years | – | 44,500 | – | 118 |
| | <u>–</u> | <u>70,500</u> | <u>–</u> | <u>826</u> |

18 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.