

# THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

England & Wales · Charity number 1053572

## Details

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Status	Registered
Legal form	Charitable company
Company number	<a href="#">03164340</a>
Registered	1996-03-08
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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**Address** Association For Palliative Medicine  
Lancaster Court  
8 Barnes Wallis Road  
Fareham  
PO15 5TU

**Phone** 01489668332

**Email** [apm@compleat-online.co.uk](mailto:apm@compleat-online.co.uk)

**Website** [www.apmonline.org](http://www.apmonline.org)

## Activities

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**Objects:** THE RELIEF OF SICKNESS BY THE ADVANCEMENT OF PALLIATIVE MEDICINE

**Activities:** Promote the advancement and development of palliative medicine.

## Classification

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- **How:** Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** Other Defined Groups

## Geography

- **Area of benefit:** GREAT BRITAIN AND IRELAND
- Ireland
- Northern Ireland
- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-11-30	£482,512	£526,115	-	-
2024-11-30	£348,493	£551,745	-	-
2023-11-30	£442,029	£432,272	-	-
2022-11-30	£366,712	£392,482	-	-
2021-11-30	£449,444	£373,873	-	-

## Trustees

Name	Role	Appointed
<b>Dr Suzanne Kite</b>	Chair	2023-03-31
Dr Amanda Sarah Cox		2025-03-20
Dr Natasha Lovell		2026-03-26
Dr Natasha Wiggins		2023-03-31
Paul Perkin		2024-10-22
Professor Paul Vincent Paes		2025-03-20
Solomon Larsey Annan Ako-Otchere		2024-10-22
Trudie Roiz de Sa		2024-10-22

**THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND**

England & Wales - Charity number 1053572

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# Accounts

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**THE ASSOCIATION FOR PALLIATIVE MEDICINE  
OF GREAT BRITAIN AND IRELAND  
(COMPANY NUMBER: 3164340)**

**REPORT AND UNAUDITED ACCOUNTS FOR THE  
YEAR ENDED 30 NOVEMBER 2025**

# THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

## REPORTS AND ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2025

**WORKING NAME** Association for Palliative Medicine  
**CHARITABLE OBJECTIVE** The relief of sickness by the advancement of palliative medicine  
**REGISTERED COMPANY NUMBER:** 3164340  
**REGISTERED CHARITY NUMBER:** 1053572

### APM COUNCIL

Dr Suzanne Kite	President
Prof Pail Paes	Vice-president
Dr Sarah Cox	President support
Dr Matthew Dore	Honorary Secretary
Dr Natasha Wiggins	Treasurer
Dr Aoife Gleeson	Wales Representative
Dr Bernadette Brady	Republic of Ireland Representative
Dr Fiona MacCormick	Scotland Representative
Dr Helen Bonwick	England Representative
Dr Natasha Lovell	
Dr Wendy Prentice	
Solomon Larsey Annan Ako-Otchere	
Paul Perkin	
Trudie Roiz De Sa	

**REGISTERED OFFICE** Lancaster Court, 8 Barnes Wallis Road, Fareham, PO15 5TU

**ACCOUNTANTS** Knight Goodhead Limited  
7 Bournemouth Road, Chandler's Ford, Eastleigh  
Hampshire, SO53 3DA

# THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

## DIRECTORS AND TRUSTEES REPORT

The Directors, who are also the Charity Trustees, present their report and the accounts for the year ended 30 November 2025. They have been prepared in accordance with the charity's governing document, as well as the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS102.

The Association for Palliative Medicine (APM) is a company limited by guarantee. The liability of the members is limited by their guarantee. In the event of the Association being wound up during the period of their membership (or within a year following), members undertake to contribute such amounts as may be required, up to a maximum of £10.

The APM exists to promote the advancement and development of palliative medicine and is recognised as representing healthcare professionals at all grades who work in palliative medicine and those with an interest in the specialty.

It does this, and delivers a benefit to the public in a number of ways through:

- Provision of a national and regional network for palliative medicine professionals.
- The dissemination of information through a bi-monthly bulletin and website [www.apmonline.org](http://www.apmonline.org).
- The development and implementation of education and training materials for specialists and non-specialists in palliative medicine.
- Organisation of study days and events.
- Maintaining links with other specialists.
- Representing palliative medicine's viewpoint and concerns to Government and other bodies.
- Membership of the European Association for Palliative Care.
- Medical manpower database of professionals working in the specialty to assist with staffing and training requirements.

### Summary of the last 12 months

#### ***Meetings***

The APM Council continued to hold their meetings every other month. We have also completed a full cycle of Board of Trustees meetings (x4).

Committee meetings are continuing to take place regularly.

#### ***FAMCARE Audit***

The FAMCARE audit (survey of bereaved relatives) ran again in 2025 with 46 registrations compared to 43 in 2024. The cost to participate remained the same at £125.

#### ***PCC 2025***

PCC 2025 was held in person on the 20th – 21st March 2025 at the ICC Belfast.

#### ***EAPC 2025***

The APM exhibited at the 19th World Congress of the European Association for Palliative Care (EAPC) in Helsinki from the 29th – 31st May 2025.

#### ***Sustainability***

The APM have continued to work alongside the Palliative Care Sustainability Network in promoting the Greener Palliative Care Award scheme. The scheme has now completed its pilot term and will be presenting the first phase of awards at PCC 2026.

# THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

## DIRECTORS AND TRUSTEES REPORT (Continued)

### **Additions**

The APM has continued to respond to the Assisted Dying Debate. Dr Sarah Cox was invited to provide oral evidence at the first round of the Public Bill Scrutiny committee, the APM also submitted written evidence in advance of this session.

Dr Suzanne Kite was invited to present oral evidence at the House of Lords TIA Bill Select committee in October.

The APM have submitted responses to both the Health and Social Care Committee and the Royal Commission (Palliative End of Life Care Commission). Dr Sarah Cox has been a member of the PEoLC advisory board. Letters have been circulated to MPs, MSPs and Peers in the House of Lords, and a range of materials produced for APM Members and Non Members including a bank of 21/22 questions for the MPs and MSPs.

A number of Executive members have undergone media training and have therefore continued to respond to media requests speaking on behalf of the APM in both radio and TV interviews.

The APM have contributed to and endorsed the EAPC Atlas of Palliative Medicine and the Supportive Oncology Statement.

Membership for the year may be summarised as follows:	2025	2024
Full members paying full subscription	543	531
Full members paying reduced subscription	395	376
Associate members	80	140
Associate members - Non-Doctor	75	-
Parental Leave	16	12
Junior Doctor	268	210
Medical student	282	254
	<hr/>	<hr/>
	1,659	1,523

### **Directors**

Dr Sarah Cox	Paul Perkin
Dr Natasha Wiggins	Trudie Roiz De Sa
Dr Suzanne Kite	Solomon Larsey Annan Ako-Otchere
Dr Matthew Dore	Professor Paul Paes

Directors are nominated and elected by APM members on Full Member and Full Member with Reduced Subscription levels. The APM shares its educational and research resources with other levels of membership including Associate non Doctor members whilst not providing them with voting rights. Formal training is not given by the APM in respect of fulfilling the role of Director, however most palliative medicine doctors have management training and experience and bring this valuable asset to the various committees of the APM.

# THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

## DIRECTORS AND TRUSTEES REPORT (Continued)

### ***Financial review***

The deficit of £43,603 for the year leaves total funds of £454,772 at the balance sheet date. Included in these fund balances are £109,254 of restricted funds as shown in note 10. A designated education fund ends the year with a balance of £207,904 (note 11). So far as free reserves are concerned, a deficit of £43,956 in the year leaves a fund balance of £137,614 at the year end. The trustees are satisfied that this level of reserves enables the company to continue to fulfil its charitable objectives and obligations.

As disclosed in note 4, there is a charge of £70,412 (2024: £67,777) in these accounts paid to the employers of our President, vice-president, secretary and treasurer to cover replacement consultant costs while they were carrying out APM

### ***Reserves***

The trustees aim to maintain general reserve levels at the equivalent of at least six months expenditure. The unrestricted fund balance (excluding designated funds) at the year end of £137,614 is below this level and continues to be carefully monitored by the trustees.

### ***Investment Policy***

The Trustees have the authority to invest the money that APM does not immediately need in any investments or properties. At present, surplus funds are invested in ethical fixed rate bonds ensuring that that interest is received on the balance.

### ***Risk Review***

The trustees are satisfied that the major risks to which the charity is exposed, as identified by the trustees, are being reviewed, and systems are being established to manage those risks.

# THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

## DIRECTORS AND TRUSTEES REPORT (Continued)

### *Directors' Responsibilities*

Company law requires the directors to prepare the directors and trustees report and the accounts for each financial period which give a true and fair view of the state of affairs of the company at the end of the period and of its surplus or deficit for the period. In preparing those accounts, the directors are required to:-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

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

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Signed by order of the council on 03/03/2026



Trustee N Wiggins

# INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

I report on the accounts for the year ended 30 November 2025 set out on pages 7 to 15.

## RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND INDEPENDENT EXAMINER

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charitable company's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

## INDEPENDENT EXAMINERS REPORT

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- (1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those accounting records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



03/03/2026

C J GOODHEAD FCA  
KNIGHT GOODHEAD LIMITED  
Chartered Accountants

7 Bournemouth Road  
Chandler's Ford  
Eastleigh  
Hampshire SO53 3DA

# THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 NOVEMBER 2025

(including Income and Expenditure account)

	Notes	Restricted funds £	Unrestricted funds £	Total 2025 £	Total 2024 £
<b>INCOME</b>					
Charitable income					
Membership subscriptions		-	221,144	221,144	211,455
Study days	3	20,000	220,043	240,043	115,527
e-ELCA		2,828	-	2,828	1,952
FAMCARE subscriptions		-	6,000	6,000	5,250
Website advertisements		-	3,620	3,620	3,860
Other contributions		-	329	329	-
Investment income		-	8,548	8,548	10,449
<b>TOTAL INCOME</b>		<b>22,828</b>	<b>459,684</b>	<b>482,512</b>	<b>348,493</b>
<b>EXPENDITURE</b>					
Charitable activities	5	35,961	490,154	526,115	551,745
<b>TOTAL EXPENDITURE</b>		<b>35,961</b>	<b>490,154</b>	<b>526,115</b>	<b>551,745</b>
Net expenditure for the year before transfers		<b>(13,133)</b>	<b>(30,470)</b>	<b>(43,603)</b>	<b>(203,252)</b>
Transfers between funds		-	-	-	-
<b>NET EXPENDITURE FOR THE YEAR</b>		<b>(13,133)</b>	<b>(30,470)</b>	<b>(43,603)</b>	<b>(203,252)</b>
Fund balances at 1 December 2024		122,387	375,988	498,375	701,627
<b>FUND BALANCES AT 30 NOVEMBER 2025</b>	10,11	<b>109,254</b>	<b>345,518</b>	<b>454,772</b>	<b>498,375</b>

# THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

## COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 NOVEMBER 2024

	Restricted funds £	Unrestricted funds £	Total 2024 £
INCOME			
Charitable income			
Membership subscriptions	-	211,455	211,455
Study days	-	115,527	115,527
e-ELCA	1,952	-	1,952
FAMCARE subscriptions	-	5,250	5,250
Website advertisements	-	3,860	3,860
Other contributions	-	-	-
Investment income	-	10,449	10,449
<b>TOTAL INCOME</b>	<b>1,952</b>	<b>346,541</b>	<b>348,493</b>
EXPENDITURE			
Charitable activities	23,825	527,920	551,745
<b>TOTAL EXPENDITURE</b>	<b>23,825</b>	<b>527,920</b>	<b>551,745</b>
<b>NET EXPENDITURE FOR THE YEAR BEFORE TRANSFERS</b>	<b>(21,873)</b>	<b>(181,379)</b>	<b>(203,252)</b>
Transfer between funds	-	-	-
<b>NET EXPENDITURE FOR THE YEAR</b>	<b>(21,873)</b>	<b>(181,379)</b>	<b>(203,252)</b>
Fund balances at 1 December 2023	144,260	557,367	701,627
<b>FUND BALANCES AT 30 NOVEMBER 2024</b>	<b>122,387</b>	<b>375,988</b>	<b>498,375</b>

# THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

Company number: 03164340

## BALANCE SHEET AT 30 NOVEMBER 2025

	Notes	£	2025 £	£	2024 £
FIXED ASSETS					
Tangible assets	6		3,456		6,912
Investments	7		92,215		88,490
CURRENT ASSETS					
Debtors	8	131,759		125,465	
Cash at bank and in hand		314,787		350,665	
		<u>446,546</u>		<u>476,130</u>	
CREDITORS: amounts falling due within one year	9	<u>(87,445)</u>		<u>(73,157)</u>	
NET CURRENT ASSETS			359,101		402,973
NET ASSETS	10		<u>454,772</u>		<u>498,375</u>
FUNDS					
Restricted funds	10		109,254		122,387
Designated funds	11		207,904		194,418
Other unrestricted funds	11		137,614		181,570
TOTAL FUNDS			<u>454,772</u>		<u>498,375</u>

For the financial year ended 30 November 2025, the company was entitled to exemption from audit under section 477 Companies Act 2006.

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the council on 03/03/2026  
and signed on its behalf by



N Wiggins  
Treasurer

# THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2025

### 1 ACCOUNTING POLICIES

#### (a) Accounting convention

The accounts have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS102 and the Companies Act 2006.

The charity meets the definition of the public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The accounts have been prepared on the going concern basis. There are no material uncertainties about the charity's ability to continue.

#### (b) Income

Income is recognised when the charity is entitled to receipt.

- PCC income is recognised when it is received.
- Investment income is included when receivable.
- Resources are deferred when, at the end of an accounting period, they have been received but the charity has yet to become unconditionally entitled to them.

#### (c) Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. It includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource.

#### (d) Tangible fixed assets

Fixed assets are capitalised for ongoing use within the company, where the individual cost of the asset exceeds £100. Depreciation is provided on fixed assets to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Website	3 years straight line
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#### (e) Fixed Asset Investments

Cash held on fixed term deposits are measured at transaction price.

#### (f) Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the result for the year.

#### (g) Funds

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 together with a fair allocation of management costs and overheads.

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity.

# THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2025

### 2 LEGAL

The charity is a company limited by guarantee and has no share capital. The charitable company was incorporated on 26 February 1996 in England and Wales and was registered on 8 March 1996 with the Charity Commission in England and Wales. The charity is a public benefit entity.

The registered office of the charitable company is Lancaster Court, 8 Barnes Wallis Road, Fareham, PO15 5TU.

3 STUDY DAYS AND EVENTS	Income £	Expenditure £	Surplus / (deficit) £
Juniors Conference 2025	1,710	(1,432)	278
PCC - Mar 2025	213,447	(201,287)	12,160
Monthly webinar series	220	(3,258)	(3,038)
Postgraduate Medical Education Conference	48	(1)	47
2025 clinical update series - May and June 2025	13,450	(4,497)	8,953
Juniors Community Palliative Care Webinar - March 2025	-	(2)	(2)
Undergraduate SIF Annual Conference - Nov 2025	5,800	(4,977)	823
Trainees Management Study Day (service development) - Jul 2025	2,400	(1,625)	775
Senior Clinicians Development series study day - Oct 2025	2,410	(2,254)	156
SAS & Hospice Doctors Committee Study Afternoon - Nov 2024	369	(1,508)	(1,139)
Juniors Conference 2024 - Nov 2024	125	(1,004)	(879)
Trainees Starter Kit webinar - Nov 2025	20	(1)	19
Education Costs (non event specific)	44	(4,711)	(4,667)
	240,043	(226,557)	13,486

### 4 TRUSTEE COSTS

During the year, the following disbursements were made:

Recipient	Reason	2025 £	2024 £
Great Western Hospitals NHS	Dr Natasha Wiggins time as Treasurer	18,195	15,489
Chelsea and Westminster Hospital	Dr Sarah Cox time as President	6,076	22,538
The Leeds Teaching Hospitals NHS	Dr Suzanne Kite time as President	27,192	18,432
Belfast Heath and Social Care Trust	Dr Matthew Dore time as Hon Secretary	5,005	11,318
Newcastle University	Prof Paul Paes time as Vice-President	13,944	-
		70,412	67,777
Two trustees (2024: 5)	Travel and subsistence costs reimbursed	1,044	1,133

No director received emoluments during the current year nor the prior year.

One trustee received a gift totalling £68 in recognition of their contribution to the charity over their term of office.

# THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2025

5 CHARITABLE ACTIVITIES EXPENDITURE	Restricted funds £	Unrestricted funds £	Total 2025 £	Total 2024 £
<b>Direct Charitable Expenditure</b>				
Study days (see note 3)	20,000	206,557	226,557	113,009
e-ELCA	14,500	-	14,500	11,990
British Medical Journal Subscriptions	-	18,167	18,167	20,000
Sage Publications (Palliative Medicine Journal)	-	13,473	13,473	13,081
Pharmaceutical Press	-	56,403	56,403	55,507
Living and Dying Well	-	10,000	10,000	-
Research and prize giving	125	2,702	2,827	11,065
Advertising	-	1,904	1,904	1,981
Depreciation	-	3,456	3,456	3,456
<b>Support Costs</b>				
Contribution for officers (see note 4)	-	70,412	70,412	67,777
Chief Operating Officer costs	-	-	-	129,025
Recruitment	-	-	-	15,300
Secretariat	-	81,039	81,039	86,760
Travel and accommodation	326	5,637	5,963	2,834
Office expenditure and IT support	420	7,119	7,539	7,555
Stationery, photocopying and printing	-	741	741	203
Postage	-	3,865	3,865	1,557
Insurance	-	828	828	851
Bank charges	-	1,031	1,031	816
Legal and professional Fees	590	3,155	3,745	5,883
Accountancy and independent examination	-	3,665	3,665	3,095
	35,961	490,154	526,115	551,745

Included within Accountancy and independent examination costs are independent examination fees of £2,280 (2024: £2,160)

# THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2025

6	TANGIBLE FIXED ASSETS		
		<b>Website</b>	<b>Total</b>
		<b>£</b>	<b>£</b>
	COST		
	At beginning and end of year	10,368	10,368
	DEPRECIATION		
	At beginning of year	3,456	3,456
	Charge for the year	3,456	3,456
	At beginning and end of year	6,912	6,912
	NET BOOK VALUE		
	At end of year	3,456	3,456
	At beginning of year	6,912	6,912
7	FIXED ASSET INVESTMENTS		
	£85,000 has been invested in a 3 year ethical bond, due for expiry in September 2026.		
8	DEBTORS	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
	Other trade debtors	-	1,125
	Prepayments (including PCC 2026)	131,759	124,340
		131,759	125,465
9	CREDITORS: amounts falling due within one year	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
	Accruals	24,200	16,980
	Deferred income (including PCC 2026)	55,983	17,753
	Other creditors	7,262	38,424
		87,445	73,157

# THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2025

10 RESTRICTED FUNDS	Balance at				Balance at 30
	1 December 2024	Income	Expenditure	Transfers	November 2025
	£	£	£		£
BRCT	2,271	-	(590)	-	1,681
e-ELCA	117,284	2,828	(14,500)	-	105,612
Juniors Committee	2,832	-	(871)	-	1,961
PCC grant	-	20,000	(20,000)	-	-
	<u>122,387</u>	<u>22,828</u>	<u>(35,961)</u>	-	<u>109,254</u>

	Balance at				Balance at 30
	1 December 2023	Income	Expenditure	Transfers	November 2024
	£	£	£		£
BRCT	13,926	-	(11,655)	-	2,271
e-ELCA	127,322	1,952	(11,990)	-	117,284
Juniors Committee	3,012	-	(180)	-	2,832
	<u>144,260</u>	<u>1,952</u>	<u>(23,825)</u>	-	<u>122,387</u>

### **Breathlessness Research Charitable Trust (BRCT)**

The purpose of this fund is for an annual award or lecture to encourage and promote an interest in Breathlessness.

### **e-ELCA**

The purpose of this fund is for an e-learning project, End of Life Care for All, commissioned by the Department of Health and delivered by e-LfH in partnership with APM.

### **Juniors Committee**

The purpose of this fund is to finance the APM juniors conference.

### **PCC Grant**

This relates to a specific grant towards the 2025 PCC in Belfast, which was fully utilised in the year.

11 UNRESTRICTED FUNDS	Balance at				Balance at 30
	1 December 2024	Income	Expenditure	Transfers	November 2025
	£	£	£		£
Education fund	194,418	240,043	(226,557)	-	207,904
Other unrestricted funds	181,570	219,641	(263,597)	-	137,614
	<u>375,988</u>	<u>459,684</u>	<u>(490,154)</u>	-	<u>345,518</u>

	Balance at				Balance at 30
	1 December 2023	Income	Expenditure	Transfers	November 2024
	£	£	£		£
Education fund	191,900	115,527	(113,009)	-	194,418
Other unrestricted funds	365,467	231,014	(414,911)	-	181,570
	<u>557,367</u>	<u>346,541</u>	<u>(527,920)</u>	-	<u>375,988</u>

### **Education Fund**

The purpose of this fund is for supporting education in palliative and end of life care.

# THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2025

### 12 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted funds £	Unrestricted funds £	TOTAL 2025 £
<i>For the year ended 30 November 2025</i>			
Fixed assets	-	95,671	95,671
Current assets	109,254	337,292	446,546
Current liabilities	-	(87,445)	(87,445)
	<u>109,254</u>	<u>345,518</u>	<u>454,772</u>

	Restricted funds £	Unrestricted funds £	TOTAL 2024 £
<i>For the year ended 30 November 2024</i>			
Fixed assets	-	95,402	95,402
Current assets	122,387	353,743	476,130
Current liabilities	-	(73,157)	(73,157)
	<u>122,387</u>	<u>375,988</u>	<u>498,375</u>

**THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND**

England & Wales - Charity number 1053572

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# Accounts

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**THE ASSOCIATION FOR PALLIATIVE MEDICINE  
OF GREAT BRITAIN AND IRELAND  
(COMPANY NUMBER: 3164340)**

**REPORT AND UNAUDITED ACCOUNTS FOR THE  
YEAR ENDED 30 NOVEMBER 2024**

# THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

## REPORTS AND ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2024

**WORKING NAME** Association for Palliative Medicine  
**CHARITABLE OBJECTIVE** The relief of sickness by the advancement of palliative medicine  
**REGISTERED COMPANY NUMBER:** 3164340  
**REGISTERED CHARITY NUMBER:** 1053572

### APM COUNCIL

Dr Sarah Cox	President
Dr Suzanne Kite	Vice-President
Dr Matthew Dore	Honorary Secretary
Dr Natasha Wiggins	Treasurer
Dr Feargal Twomey	President support
Dr Aoife Gleeson	Wales Representative
Dr Bernadette Brady	Republic of Ireland Representative
Dr Helen Bonwick	England Representative
Dr Fiona MacCormick	Scotland Representative
Dr Matthew Dore	Northern Ireland Representative
Dr Benoit Ritzenthaler	(demitted November 2024)
Dr Natasha Lovell	
Solomon Larsey Annan Ako-Otchere	(appointed 22/10/2024)
Paul Perkin	(appointed 22/10/2024)
Trudie Roiz De Sa	(appointed 22/10/2024)

**REGISTERED OFFICE** Lancaster Court, 8 Barnes Wallis Road, Fareham, PO15 5TU

**ACCOUNTANTS** Knight Goodhead Limited  
7 Bournemouth Road, Chandler's Ford, Eastleigh  
Hampshire, SO53 3DA

# THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

## DIRECTORS AND TRUSTEES REPORT

The Directors, who are also the Charity Trustees, present their report and the accounts for the year ended 30 November 2024. They have been prepared in accordance with the charity's governing document, as well as the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS102.

The Association for Palliative Medicine (APM) is a company limited by guarantee. The liability of the members is limited by their guarantee. In the event of the Association being wound up during the period of their membership (or within a year following), members undertake to contribute such amounts as may be required, up to a maximum of £10.

The APM exists to promote the advancement and development of palliative medicine and is recognised as representing healthcare professionals at all grades who work in palliative medicine and those with an interest in the specialty.

It does this, and delivers a benefit to the public in a number of ways through:

- Provision of a national and regional network for palliative medicine professionals.
- The dissemination of information through a bi-monthly bulletin and website [www.apmonline.org](http://www.apmonline.org).
- The development and implementation of education and training materials for specialists and non-specialists in palliative medicine.
- Organisation of study days and events.
- Maintaining links with other specialists.
- Representing palliative medicine's viewpoint and concerns to Government and other bodies.
- Membership of the European Association for Palliative Care.
- Medical manpower database of professionals working in the specialty to assist with staffing and training requirements.

### Summary of the last 12 months

#### **Articles of Association and Governance changes**

As per discussions between the Executive of the APM, Jane Ratford (interim COO) and solicitors, it was agreed that the recommendations made during the 2023 Governance Review were to be upheld.

A Special Resolution Meeting calling on members to vote on the proposed changes was called for the 19 September 2024. The vote met quorum with 118 (proxy plus attendees) APM members represented which is more than the 5% (71 members) required by the APM's current articles. The changes to the Articles were approved with 100% voting in favour.

#### **Recruitment of Lay Chair and Lay Trustees**

One of the recommendations with regards to the Articles of Association changes, was to implement a new Board of Trustees. As a result, a new Lay Chair has been recruited along with two Lay Trustees one specialising in Finance and the other in EDI.

The first Board of Trustees meeting took place on Tuesday 22 October 2024.

The previously known APM Board is now known as the Council, and the Officers are now known as the APM Executive.

#### **Meetings**

The APM Council continued to hold their meetings every other month. There has since been an inaugural meeting of the newly formed Board of Trustees. Committee meetings are continuing to take place regularly.

#### **Launch of new website**

The new APM website launched at the end of July 2024. Feedback so far has been positive.

# THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

## DIRECTORS AND TRUSTEES REPORT (Continued)

### **FAMCARE Audit**

The FAMCARE audit (survey of bereaved relatives) ran again in 2024 with 43 registrations compared to 58 in 2023. The cost to participate remained the same at £125.

### **Abe Guz Fellowship (BRCT fund)**

The Abe Guz Fellowship has continued this year. The results are ready to publish and the research fellow and the APM are in discussion about the best way to share the results with APM members.

### **PCC 2024 – Virtual**

PCC 2024 was held virtually on 21 – 22 March 2024.

### **Sustainability**

The APM have agreed to endorse the Greener Palliative Care Award working alongside the Palliative Care Sustainability Network and Hospice UK. A dedicated hosting page has been added to the APM website guiding members to further information and the opportunity for their settings to apply for the award.

### **Additions**

The APM has responded to the Assisted Dying Debate, providing a written response to the Scottish Assisted Dying Bill and attending a meeting with Kim Leadbeater MP to share views and input on the Assisted Dying Bill looking to be introduced in England and Wales.

A Media Group consisting of APM Members has been set up to assist with managing any media requests surrounding Assisted Dying that have been/may be received.

In the run up to the 2024 General Election, the APM Board submitted a letter to the leaders of each of the Political parties asking for their position on their manifesto to support an Assisted Dying Bill and offering to consult on future policies.

The APM have co-badged and endorsed the BSPRM Nursing Home Guidance.

In November the APM exhibited at the Hospice UK conference in Glasgow.

Membership for the year may be summarised as follows:

	<b>2024</b>	<b>2023</b>
Full members paying full subscription	531	517
Full members paying reduced subscription	376	361
Associate members	140	138
Parental Leave	12	15
Junior doctor	210	171
Medical student (free)	254	232
	<hr/>	<hr/>
	1,523	1,434

# THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

## DIRECTORS AND TRUSTEES REPORT (Continued)

### **Directors**

Dr Sarah Cox

Paul Perkin (appointed 22/10/2024)

Dr Natasha Wiggins

Trudie Roiz De Sa (appointed 22/10/2024)

Dr Suzanne Kite

Solomon Larsey Annan Ako-Otchere (appointed 22/10/2024)

Dr Matthew Dore

Directors are nominated and elected by APM members on Full Member and Full Member with Reduced Subscription levels. The APM shares its educational and research resources with other levels of membership including Associate non Doctor members whilst not providing them with voting rights. Formal training is not given by the APM in respect of fulfilling the role of Director, however most palliative medicine doctors have management training and experience and bring this valuable asset to the various committees of the APM.

### **Financial review**

The deficit of £200,752 for the year leaves total funds of £500,875 at the balance sheet date. Included in these fund balances are £122,387 of restricted funds as shown in note 10. A designated education fund ends the year with a balance of £196,253 (note 11). So far as free reserves are concerned, a deficit of £183,232 in the year leaves a fund balance of £182,235 at the year end. The trustees are satisfied that this level of reserves enables the company to continue to fulfil its charitable objectives and obligations.

As disclosed in note 4, there is a charge of £67,777 (2023: £44,530) in these accounts paid to the employers of our President, vice-president and treasurer to cover replacement consultant costs while they were carrying out APM duties.

### **Reserves**

The trustees aim to maintain general reserve levels at the equivalent of at least six months expenditure. The unrestricted fund balance (excluding designated funds) at the year end of £182,235 is below this level and continues to be carefully monitored by the trustees.

### **Investment Policy**

The Trustees have the authority to invest the money that APM does not immediately need in any investments or properties. At present, surplus funds are invested in ethical fixed rate bonds ensuring that that interest is received on the balance.

### **Risk Review**

The trustees are satisfied that the major risks to which the charity is exposed, as identified by the trustees, are being reviewed, and systems are being established to manage those risks.

# THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

## DIRECTORS AND TRUSTEES REPORT (Continued)

### *Directors' Responsibilities*

Company law requires the directors to prepare the directors and trustees report and the accounts for each financial period which give a true and fair view of the state of affairs of the company at the end of the period and of its surplus or deficit for the period. In preparing those accounts, the directors are required to:-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

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

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Signed by order of the council on 07-Mar-2025

*Dr N Wiggins*

Trustee Dr N Wiggins

# INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

I report on the accounts for the year ended 30 November 2024 set out on pages 7 to 15.

## RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND INDEPENDENT EXAMINER

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charitable company's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

## INDEPENDENT EXAMINERS REPORT

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- (1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those accounting records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



07-Mar-2025

C J GOODHEAD FCA  
KNIGHT GOODHEAD LIMITED  
Chartered Accountants

7 Bournemouth Road  
Chandler's Ford  
Eastleigh  
Hampshire SO53 3DA

# THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 NOVEMBER 2024

(including Income and Expenditure account)

	Notes	Restricted funds £	Unrestricted funds £	Total 2024 £	Total 2023 £
<b>INCOME</b>					
Charitable income					
Membership subscriptions		-	211,455	211,455	209,236
Study days	3	-	115,527	115,527	212,060
e-ELCA		1,952	-	1,952	4,500
FAMCARE subscriptions		-	5,250	5,250	7,125
Website advertisements		-	3,860	3,860	3,690
Other contributions		-	-	-	3,012
Investment income		-	10,449	10,449	2,406
<b>TOTAL INCOME</b>		<b>1,952</b>	<b>346,541</b>	<b>348,493</b>	<b>442,029</b>
<b>EXPENDITURE</b>					
Charitable activities	5	23,825	527,920	551,745	432,272
<b>TOTAL EXPENDITURE</b>		<b>23,825</b>	<b>527,920</b>	<b>551,745</b>	<b>432,272</b>
Net (expenditure)/income for the year before transfers		<b>(21,873)</b>	<b>(181,379)</b>	<b>(203,252)</b>	<b>9,757</b>
Transfers between funds		-	-	-	-
<b>NET (EXPENDITURE)/INCOME FOR THE YEAR</b>		<b>(21,873)</b>	<b>(181,379)</b>	<b>(203,252)</b>	<b>9,757</b>
Fund balances at 1 December 2023		144,260	557,367	701,627	691,870
<b>FUND BALANCES AT 30 NOVEMBER 2024</b>	10,11	<b>122,387</b>	<b>375,988</b>	<b>498,375</b>	<b>701,627</b>

# THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

## COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 NOVEMBER 2023

	Restricted funds £	Unrestricted funds £	Total 2023 £
INCOME			
Charitable income			
Membership subscriptions	-	209,236	209,236
Study days	-	212,060	212,060
e-ELCA	4,500	-	4,500
FAMCARE subscriptions	-	7,125	7,125
Website advertisements	-	3,690	3,690
Other contributions	3,012	-	3,012
Investment income	-	2,406	2,406
<b>TOTAL INCOME</b>	<b>7,512</b>	<b>434,517</b>	<b>442,029</b>
EXPENDITURE			
Charitable activities	10,616	421,656	432,272
<b>TOTAL EXPENDITURE</b>	<b>10,616</b>	<b>421,656</b>	<b>432,272</b>
<b>NET EXPENDITURE FOR THE YEAR BEFORE TRANSFERS</b>	<b>(3,104)</b>	<b>12,861</b>	<b>9,757</b>
Transfer between funds	(500)	500	-
<b>NET EXPENDITURE FOR THE YEAR</b>	<b>(3,604)</b>	<b>13,361</b>	<b>9,757</b>
Fund balances at 1 December 2022	147,864	544,006	691,870
<b>FUND BALANCES AT 30 NOVEMBER 2023</b>	<b>144,260</b>	<b>557,367</b>	<b>701,627</b>

# THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

Company number: 03164340

## BALANCE SHEET AT 30 NOVEMBER 2024

	Notes	£	2024 £	£	2023 £
<b>FIXED ASSETS</b>					
Tangible assets	6		6,912		-
Investments	7		88,490		85,000
<b>CURRENT ASSETS</b>					
Debtors	8	125,465		75,223	
Cash at bank and in hand		350,665		561,604	
		<u>476,130</u>		<u>636,827</u>	
<b>CREDITORS: amounts falling due within one year</b>					
	9	<u>(73,157)</u>		<u>(20,200)</u>	
<b>NET CURRENT ASSETS</b>			402,973		616,627
<b>NET ASSETS</b>			<u>498,375</u>		<u>701,627</u>
<b>FUNDS</b>					
Restricted funds	10		122,387		144,260
Designated funds	11		194,418		191,900
Other unrestricted funds	11		181,570		365,467
<b>TOTAL FUNDS</b>			<u>498,375</u>		<u>701,627</u>

For the financial year ended 30 November 2024, the company was entitled to exemption from audit under section 477 Companies Act 2006.

Directors responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the council on 07-Mar-2025  
and signed on its behalf by

*Dr N Wiggins*

N Wiggins  
Treasurer

# THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2024

### 1 ACCOUNTING POLICIES

#### (a) Accounting convention

The accounts have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS102 and the Companies Act 2006.

The charity meets the definition of the public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The accounts have been prepared on the going concern basis. There are no material uncertainties about the charity's ability to continue.

#### (b) Income

Income is recognised when the charity is entitled to receipt.

- PCC income is recognised when it is received.
- Investment income is included when receivable.
- Resources are deferred when, at the end of an accounting period, they have been received but the charity has yet to become unconditionally entitled to them.

#### (c) Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. It includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource.

#### (d) Tangible fixed assets

Fixed assets are capitalised for ongoing use within the company, where the individual cost of the asset exceeds £100. Depreciation is provided on fixed assets to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Website	3 years straight line
---------	-----------------------

#### (e) Fixed Asset Investments

Cash held on fixed term deposits are measured at transaction price.

#### (f) Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the result for the year.

#### (g) Funds

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 together with a fair allocation of management costs and overheads.

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity.

# THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2024

### 2 LEGAL

The charity is a company limited by guarantee and has no share capital. The charitable company was incorporated on 26 February 1996 in England and Wales and was registered on 8 March 1996 with the Charity Commission in England and Wales. The charity is a public benefit entity.

The registered office of the charitable company is Lancaster Court, 8 Barnes Wallis Road, Fareham, PO15 5TU.

3 STUDY DAYS AND EVENTS	Income £	Expenditure £	Surplus / (deficit) £
SAS & Hospice Doctors Study Series - Nov 2022	55	-	55
PCC - Mar 2024	96,460	(96,549)	(89)
HDMU Study Series - Sep 2023	55	-	55
SAS & Hospice Doctors Committee Study Series - Dec 2023	950	(1,526)	(576)
PME SIF Conference - Apr 2024	2,204	(1,624)	580
Ethics Course - Jan 2024	2,935	(2,433)	502
Juniors Conference - Nov 2023	429	(783)	(354)
Professional Development Study Day - Jun 2024	4,600	(3,816)	784
Ethics Course - Sep 2024	3,510	(2,458)	1,052
APM Juniors Communications Webinar Series - Apr 2024	-	(48)	(48)
SAS & Hospice Doctors Committee Study Afternoon - Nov 2024	2,950	(141)	2,809
Juniors Conference 2024 - Nov 2024	1,379	(389)	990
Education Costs (non event specific)	-	(3,290)	(3,290)
	115,527	(113,057)	2,470

### 4 TRUSTEE COSTS

During the year, the following disbursements were made:

Recipient	Reason	2024 £	2023 £
Great Western Hospitals NHS	Dr Natasha Wiggins time as Treasurer	15,489	15,459
Chelsea and Westminster Hospital	Dr Sarah Cox time as President	22,538	19,648
The Leeds Teaching Hospitals NHS	Dr Suzanne Kite time as Vice-President	18,432	7,549
Lancashire Teaching Hospitals NHS	Dr Kirsten Baron time as Hon Secretary	-	1,874
Belfast Heath and Social Care Trust	Dr Matthew Dore time as Hon Secretary	11,318	-
		67,777	44,530
Three trustees	Outgoing trustees recognition of service	-	510
Five trustees (2023: 3)	Travel and subsistence costs reimbursed	1,133	983

No director received emoluments during the current year nor the prior year.

# THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2024

5 CHARITABLE ACTIVITIES EXPENDITURE	Restricted funds £	Unrestricted funds £	Total 2024 £	Total 2023 £
<b>Direct Charitable Expenditure</b>				
Study days (see note 3)	180	112,829	113,009	207,226
e-ELCA	11,990	-	11,990	9,500
British Medical Journal Subscriptions	-	20,000	20,000	20,000
Sage Publications (Palliative Medicine Journal)	-	13,081	13,081	12,700
Pharmaceutical Press	-	55,507	55,507	53,715
Research and prize giving	11,065	-	11,065	350
Advertising	-	1,981	1,981	-
Depreciation	-	3,456	3,456	-
<b>Support Costs</b>				
Contribution for officers (see note 4)	-	67,777	67,777	45,040
Chief Operating Officer costs	-	129,025	129,025	-
Recruitment	-	15,300	15,300	-
Secretariat	-	86,760	86,760	65,975
Travel and accommodation	-	2,834	2,834	1,402
Office expenditure and IT support	-	7,555	7,555	6,713
Stationery, photocopying and printing	-	203	203	362
Postage	-	1,557	1,557	1,371
Insurance	-	851	851	754
Bank charges	-	816	816	164
Legal and professional Fees	590	5,293	5,883	4,156
Accountancy and independent examination	-	3,095	3,095	2,844
	<u>23,825</u>	<u>527,920</u>	<u>551,745</u>	<u>432,272</u>

Included within Accountancy and independent examination costs are independent examination fees of £2,160 (2023: £2,160)

# THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2024

6	TANGIBLE FIXED ASSETS	<b>Website</b>	<b>Total</b>
		<b>z</b>	<b>z</b>
	COST		
	At beginning and end of year	3,072	3,072
	Additions	10,368	10,368
	Disposals	(3,072)	(3,072)
	At end of year	10,368	10,368
	DEPRECIATION		
	At beginning of year	3,072	3,072
	Charge for the year	3,456	3,456
	Eliminated on disposals	(3,072)	(3,072)
	At beginning and end of year	3,456	3,456
	NET BOOK VALUE		
	At end of year	6,912	6,912
	At beginning of year	-	-
7	FIXED ASSET INVESTMENTS		
	£85,000 has been invested in a 3 year ethical bond.		
8	DEBTORS	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
	Other trade debtors	1,125	1,200
	Prepayments (including PCC 2025)	124,340	66,247
	Website under construction	-	7,776
		125,465	75,223
9	CREDITORS: amounts falling due within one year	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
	Accruals	16,980	5,493
	Deferred income (including PCC 2025)	17,753	8,879
	Other creditors	38,424	5,828
		73,157	20,200

# THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2024

10 RESTRICTED FUNDS	Balance at				Balance at 30
	1 December 2023	Income	Expenditure	Transfers	November 2024
	£	£	£		£
BRCT	13,926	-	(11,655)	-	2,271
e-ELCA	127,322	1,952	(11,990)	-	117,284
Juniors Committee	3,012	-	(180)	-	2,832
	<u>144,260</u>	<u>1,952</u>	<u>(23,825)</u>	<u>-</u>	<u>122,387</u>

	Balance at				Balance at 30
	1 December 2022	Income	Expenditure	Transfers	November 2023
	£	£	£		£
BRCT	13,926	-	-	-	13,926
e-ELCA	133,938	4,500	(10,616)	(500)	127,322
Juniors Committee	-	3,012	-	-	3,012
	<u>147,864</u>	<u>7,512</u>	<u>(10,616)</u>	<u>(500)</u>	<u>144,260</u>

### **Breathlessness Research Charitable Trust (BRCT)**

The purpose of this fund is for an annual award or lecture to encourage and promote an interest in Breathlessness.

### **e-ELCA**

The purpose of this fund is for an e-learning project, End of Life Care for All, commissioned by the Department of Health and delivered by e-LfH in partnership with APM.

The transfer out in the prior year reflects costs of the e-ELCA promotion on a stand at the 2023 PCC.

### **Juniors Committee**

The purpose of this fund is to finance the APM juniors conference.

11 UNRESTRICTED FUNDS	Balance at				Balance at 30
	1 December 2023	Income	Expenditure	Transfers	November 2024
	£	£	£		£
Education fund	191,900	115,527	(113,009)	-	194,418
Other unrestricted funds	365,467	231,014	(414,911)	-	181,570
	<u>557,367</u>	<u>346,541</u>	<u>(527,920)</u>	<u>-</u>	<u>375,988</u>

	Balance at				Balance at 30
	1 December 2022	Income	Expenditure	Transfers	November 2023
	£	£	£		£
Education fund	187,066	212,060	(207,226)	-	191,900
Other unrestricted funds	356,940	222,457	(214,430)	500	365,467
	<u>544,006</u>	<u>434,517</u>	<u>(421,656)</u>	<u>500</u>	<u>557,367</u>

### **Education Fund**

The purpose of this fund is for supporting education in palliative and end of life care.

# THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2024

### 12 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted funds £	Unrestricted funds £	TOTAL 2024 £
<i>For the year ended 30 November 2024</i>			
Fixed assets	-	95,402	95,402
Current assets	122,387	353,743	476,130
Current liabilities	-	(73,157)	(73,157)
	<u>122,387</u>	<u>375,988</u>	<u>498,375</u>

	Restricted funds £	Unrestricted funds £	TOTAL 2023 £
<i>For the year ended 30 November 2023</i>			
Fixed assets	-	85,000	85,000
Current assets	144,260	492,567	636,827
Current liabilities	-	(20,200)	(20,200)
	<u>144,260</u>	<u>557,367</u>	<u>701,627</u>

**THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND**

England & Wales - Charity number 1053572

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# Accounts

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**THE ASSOCIATION FOR PALLIATIVE MEDICINE  
OF GREAT BRITAIN AND IRELAND  
(COMPANY NUMBER: 3164340)**

**REPORT AND UNAUDITED ACCOUNTS FOR THE  
YEAR ENDED 30 NOVEMBER 2023**

# THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

## REPORTS AND ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2023

<b>WORKING NAME</b>	Association for Palliative Medicine
<b>CHARITABLE OBJECTIVE</b>	The relief of sickness by the advancement of palliative medicine
<b>REGISTERED COMPANY NUMBER:</b>	3164340
<b>REGISTERED CHARITY NUMBER:</b>	1053572

### APM BOARD

Dr Sarah Cox	President (appointed 31/03/2023)
Dr Amy Proffitt	President (Resigned 31/03/2023)
Dr Suzanne Kite	Vice-President (appointed 16/03/2023)
Dr Matthew Dore	Honorary Secretary (appointed 16/03/2023)
Dr Kirsten Baron	Honorary Secretary (resigned 16/03/2023)
Dr Natasha Wiggins	Treasurer (appointed 30/11/2022)
Dr Feargal Twomey	President support (appointed Aug 2022)
Dr Aoife Gleeson	Wales Representative
Dr Bernadette Brady	Republic of Ireland Representative (appointed Sep 2022)
Dr Helen Bonwick	England Representative
Dr Holly McGuigan	Scotland Representative
Dr Matthew Dore	Northern Ireland Representative (appointed 31/03/2023)
Dr Benoit Ritzenthaler	
Dr Natasha Lovell	Appointed Jun 2023
Dr Alison Franks	(resigned 31/03/2023)
Dr Ian Warwick	Northern Ireland Representative (resigned 24/01/2023)

**REGISTERED OFFICE** Lancaster Court, 8 Barnes Wallis Road, Fareham, PO15 5TU

**ACCOUNTANTS** Knight Goodhead Limited  
7 Bournemouth Road, Chandler's Ford, Eastleigh  
Hampshire, SO53 3DA

# THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

## DIRECTORS AND TRUSTEES REPORT

The Directors, who are also the Charity Trustees, present their report and the accounts for the year ended 30 November 2023. They have been prepared in accordance with the charity's governing document, as well as the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS102.

The Association for Palliative Medicine (APM) is a company limited by guarantee. The liability of the members is limited by their guarantee. In the event of the Association being wound up during the period of their membership (or within a year following), members undertake to contribute such amounts as may be required, up to a maximum of £10.

The APM exists to promote the advancement and development of palliative medicine and is recognised as representing healthcare professionals at all grades who work in palliative medicine and those with an interest in the speciality.

It does this, and delivers a benefit to the public in a number of ways through:

- Provision of a national and regional network for palliative medicine professionals.
- The dissemination of information through a bi-monthly bulletin and website [www.apmonline.org](http://www.apmonline.org).
- The development and implementation of education and training materials for specialists and non-specialists in palliative medicine.
- Organisation of study days and events.
- Maintaining links with other specialists.
- Representing palliative medicine's viewpoint and concerns to Government and other bodies.
- Membership of the European Association for Palliative Care.
- Medical manpower database of professionals working in the speciality to assist with staffing and training

### Summary of the last 12 months

#### **FAMCARE**

The FAMCARE audit (survey of bereaved relatives) ran again in 2023 with 58 registrations compared to 63 in 2022. The cost to participate remained the same at £125 per unit.

#### **Website**

The APM is in the process of developing a new website. Once launched, the new website will sit within the remit of the communications committee and will be an excellent platform for members to access valuable resources.

#### **Interim COO**

In mid-2023 the APM Officers agreed to the secondment of an interim Chief Operating Officer (COO) from the Royal College of Physicians (RCP) for a period of 6 months to review the APM's structures and processes and make recommendations and implement change as agreed with the Officers and APM Board. The interim COO started on 1 October 2023.

#### **Endorsement**

BedRace is a new educational board game, focussed to end of life and palliative care. The APM were asked to endorse the game and as a result the APM receive 5% of profit from each game sold. This agreement started October 2023.

#### **Health and Social committee roundtable**

Dr Matthew Doré and Dr Rosie Bronnert represented the APM at two roundtable discussions and the APM submitted a written response.

# THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

## DIRECTORS AND TRUSTEES REPORT (Continued)

### **Meetings**

The Board have been looking at ways of developing leaders and during 2023 APM Officers decided to open their monthly meetings up to observers. Current Committee Chairs have been invited and a number have taken the APM Officers up on the invite and attended a meeting to observe discussions.

The Board continued to meet online every other month for Board meetings.

### **Abe Guz Fellowship (BRCT fund)**

Abe Guz funds are restricted which means the money can only be spent on education and research around breathlessness. The APM have decided to pay a research fellow to collate existing research around breathlessness into an accessible format in one central location. Interviews were held in early December and the research fellow has been appointed and will begin work in January 2024.

### **PCC**

In March, the APM held their face-to-face conference in Edinburgh.

### **Additions**

The APM responded to the Covid-19 Inquiry in October 2023.

The APM were asked to support the inclusion of a palliative care page in Professor Chris Whitty's annual report 2023 as Chief Medical Officer of England. The invitation shows how the APM is being recognised as an important voice of palliative medicine.

The Board developed a ToR template to ensure consistency across all committees/groups.

The APM Board reviewed their strategy. This has been signed off and is available for members to view on the website. Sustainability is included within the APM strategy and committees and suppliers have been asked to consider their impact on the environment. The APM used the WWF Top 20 Tips to Organisational Environmental Sustainability as a starting point.

Launch of Academic Trainee SIF. This SIF is a resource for academic trainees in Palliative Medicine for example Clinical Fellows (ACF), Clinical Lecturers or equivalent and for those undertaking PhDs in the UK and Ireland. This will be a forum for peer support, networking, sharing of work and any other ideas members would find beneficial.

In November, the APM exhibited at the Hospice UK conference in Liverpool.

Membership for the year may be summarised as follows:

	<b>2023</b>	<b>2022</b>
Full members paying full subscription	517	475
Full members paying reduced subscription	361	348
Associate members	138	104
Parental Leave	15	14
Junior doctor	171	163
Medical student (free)	232	242
	<hr/> <b>1,434</b>	<hr/> <b>1,346</b>

# THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

## DIRECTORS AND TRUSTEES REPORT (Continued)

### **Directors**

Dr Sarah Cox

Natasha Wiggins

Dr Suzanne Kite (appointed 31/03/2023)

Dr Matthew Dore (appointed 31/03/2023)

Dr Amy Proffitt (resigned 31/03/2023)

Dr Kirsten Baron (resigned 31/03/2023)

Directors are nominated and elected by APM members on Full Member and Full Member with Reduced Subscription levels. The APM shares its educational and research resources with other levels of membership including Associate non Doctor members whilst not providing them with voting rights. Formal training is not given by the APM in respect of fulfilling the role of Director, however most palliative medicine doctors have management training and experience and bring this valuable asset to the various committees of the APM.

### **Financial review**

The surplus of £11,802 for the year leaves total funds of £703,672 at the balance sheet date. Included in these fund balances are £144,260 of restricted funds as shown in note 9. A designated education fund was established in 2017, now with a year end balance of £191,900 (note 11). So far as free reserves are concerned, a surplus of £7,560 in the year leaves a fund balance of £364,500 at the year end. The trustees are satisfied that this level of reserves enables the company to continue to fulfil its charitable objectives and obligations.

As disclosed in note 5, there is a charge of £44,529 (2022: £28,867) in these accounts paid to the employers of our President, vice-president and treasurer to cover replacement consultant costs while they were carrying out APM duties.

### **Reserves**

The trustees aim to maintain general reserve levels at the equivalent of at least six months expenditure. The unrestricted fund balance (excluding designated funds) at the year end of £364,500 is above this level and continues to be carefully monitored by the trustees.

### **Investment Policy**

The Trustees have the authority to invest the money that APM does not immediately need in any investments or properties. At present, surplus funds are invested in ethical fixed rate bonds ensuring that that interest is received on the balance.

### **Risk Review**

The trustees are satisfied that the major risks to which the charity is exposed, as identified by the trustees, are being reviewed, and systems are being established to manage those risks.

# THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

## DIRECTORS AND TRUSTEES REPORT (Continued)

### *Directors' Responsibilities*

Company law requires the directors to prepare the directors and trustees report and the accounts for each financial period which give a true and fair view of the state of affairs of the company at the end of the period and of its surplus or deficit for the period. In preparing those accounts, the directors are required to:-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

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

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Signed by order of the board on 26-01-24

Trustee

Dr Natasha Higgins Honorary Treasurer.



# **INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND**

(Company limited by guarantee and not having a share capital)

I report on the accounts for the year ended 30 November 2023 set out on pages 7 to 14.

## **RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND INDEPENDENT EXAMINER**

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charitable company's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

## **INDEPENDENT EXAMINERS REPORT**

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- (1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those accounting records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



C J GOODHEAD FCA  
KNIGHT GOODHEAD LIMITED  
Chartered Accountants

22 January 2024

7 Bournemouth Road  
Chandler's Ford  
Eastleigh  
Hampshire SO53 3DA

# THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 NOVEMBER 2023

(including Income and Expenditure account)

	Notes	Restricted funds £	Unrestricted funds £	Total 2023 £	Total 2022 £
<b>INCOME</b>					
Charitable income					
Membership subscriptions		-	209,236	209,236	198,396
Study days	3	-	212,060	212,060	152,805
e-ELCA		4,500	-	4,500	4,000
FAMCARE subscriptions		-	7,125	7,125	8,493
Website advertisements		-	3,690	3,690	2,600
Other contributions		3,012	-	3,012	-
Investment income		-	2,406	2,406	418
<b>TOTAL INCOME</b>		<b>7,512</b>	<b>434,517</b>	<b>442,029</b>	<b>366,712</b>
<b>EXPENDITURE</b>					
Charitable activities	4	10,616	421,656	432,272	392,482
<b>TOTAL EXPENDITURE</b>		<b>10,616</b>	<b>421,656</b>	<b>432,272</b>	<b>392,482</b>
Net (expenditure)/income for the year before transfers		<b>(3,104)</b>	<b>12,861</b>	<b>9,757</b>	<b>(25,770)</b>
Transfers between funds		(500)	500	-	-
<b>NET (EXPENDITURE)/INCOME FOR THE YEAR</b>		<b>(3,604)</b>	<b>13,361</b>	<b>9,757</b>	<b>(25,770)</b>
Fund balances at 1 December 2022		147,864	544,006	691,870	717,640
<b>FUND BALANCES AT 30 NOVEMBER 2023</b>	10,11	<b>144,260</b>	<b>557,367</b>	<b>701,627</b>	<b>691,870</b>

# THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

## COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 NOVEMBER 2022

	Notes	Restricted funds £	Unrestricted funds £	Total 2022 £
<b>INCOME</b>				
Charitable income				
Membership subscriptions		-	198,396	198,396
Study days		-	152,805	152,805
e-ELCA		4,000	-	4,000
FAMCARE subscriptions		-	8,493	8,493
Website advertisements		-	2,600	2,600
Investment income		-	418	418
<b>TOTAL INCOME</b>		<b>4,000</b>	<b>362,712</b>	<b>366,712</b>
<b>EXPENDITURE</b>				
Charitable activities		24,447	368,035	392,482
<b>TOTAL EXPENDITURE</b>		<b>24,447</b>	<b>368,035</b>	<b>392,482</b>
<b>NET EXPENDITURE FOR THE YEAR BEFORE TRANSFERS</b>		<b>(20,447)</b>	<b>(5,323)</b>	<b>(25,770)</b>
Transfer between funds		(2,500)	2,500	-
<b>NET EXPENDITURE FOR THE YEAR</b>		<b>(22,947)</b>	<b>(2,823)</b>	<b>(25,770)</b>
Fund balances at 1 December 2021		170,811	546,829	717,640
<b>FUND BALANCES AT 30 NOVEMBER 2022</b>		<b>147,864</b>	<b>544,006</b>	<b>691,870</b>

# THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

Company number: 03164340

## BALANCE SHEET AT 30 NOVEMBER 2023

	Notes	£	2023 £	£	2022 £
<b>FIXED ASSETS</b>					
Tangible assets	6		-		-
Investments	7		85,000		-
<b>CURRENT ASSETS</b>					
Debtors	8	75,223		102,242	
Cash at bank and in hand		561,604		630,928	
		<u>636,827</u>		<u>733,170</u>	
<b>CREDITORS: amounts falling due within one year</b>	9	<u>(20,200)</u>		<u>(41,300)</u>	
<b>NET CURRENT ASSETS</b>			616,627		691,870
<b>NET ASSETS</b>	10		<u>701,627</u>		<u>691,870</u>
<b>FUNDS</b>					
Restricted funds	10		144,260		147,864
Designated funds	11		194,912		187,066
Other unrestricted funds	11		362,455		356,940
<b>TOTAL FUNDS</b>			<u>701,627</u>		<u>691,870</u>

For the financial year ended 30 November 2023, the company was entitled to exemption from audit under section 477 Companies Act 2006.

### Directors responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the board on *26 January 2024*  
and signed on its behalf by

  
N Wiggins  
Treasurer

# THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2023

### 1 ACCOUNTING POLICIES

#### (a) Accounting convention

The accounts have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS102 and the Companies Act 2006.

The charity meets the definition of the public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The accounts have been prepared on the going concern basis. There are no material uncertainties about the charity's ability to continue.

#### (b) Income

Income is recognised when the charity is entitled to receipt.

- PCC income is recognised when it is received.
- Investment income is included when receivable.
- Resources are deferred when, at the end of an accounting period, they have been received but the charity has yet to become unconditionally entitled to them.

#### (c) Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. It includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource.

#### (d) Tangible fixed assets

Fixed assets are capitalised for ongoing use within the company, where the individual cost of the asset exceeds £100. Depreciation is provided on fixed assets to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Website	3 years straight line
---------	-----------------------

#### (e) Fixed Asset Investments

Cash held on fixed term deposits are measured at transaction price.

#### (f) Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the result for the year.

#### (g) Funds

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 together with a fair allocation of management costs and overheads.

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity.

# THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2023

### 2 LEGAL

The charity is a company limited by guarantee and has no share capital. The charitable company was incorporated on 26 February 1996 in England and Wales and was registered on 8 March 1996 with the Charity Commission in England and Wales. The charity is a public benefit entity.

The registered office of the charitable company is Lancaster Court, 8 Barnes Wallis Road, Fareham, PO15 5TU.

3 STUDY DAYS AND EVENTS	Income £	Expenditure £	Surplus / (deficit) £
PCC 2023	188,650	(192,727)	(4,077)
Ethics Course - September 2022	756	(2,784)	(2,028)
SAS & Hospice Doctors Study Series 23 Nov & 8 Dec 2022	286	(1,500)	(1,214)
Trainees Committee Study Day - Research Why Bother	903	(1,060)	(157)
APM & PCRS Research Course 2023	4,879	(3,651)	1,227
CESR Workshop Webinar, May 2023	233	(500)	(267)
ARCP Preparation Webinar, May 2023	976	(500)	476
Ethics Course, September 2023	3,886	(2,420)	1,466
HDMU Study Series, September 2023	10,734	(2,084)	8,650
Juniors Conference - 18 Nov 2023	756	-	756
	212,060	(207,226)	4,834

4 CHARITABLE ACTIVITIES EXPENDITURE	Restricted funds £	Unrestricted funds £	Total 2023 £	Total 2022 £
<b>Direct Charitable Expenditure</b>				
Study days (see note 3)	-	207,226	207,226	167,215
e-ELCA	9,500	-	9,500	24,438
British Medical Journal Subscriptions	-	20,000	20,000	21,440
Sage Publications (Palliative Medicine Journal)	-	12,700	12,700	12,360
Pharmaceutical Press	-	53,715	53,715	53,715
Research and prize giving	-	350	350	-
Advertising	-	-	-	1,875
<b>Support Costs</b>				
Contribution for President and Vice				
President's costs (see note 5)	-	45,040	45,040	28,867
Secretariat	1,116	64,859	65,975	70,009
Travel and accommodation	-	1,402	1,402	337
Office expenditure and IT support	-	6,713	6,713	7,109
Stationery, photocopying and printing	-	362	362	282
Postage	-	1,371	1,371	1,380
Insurance	-	754	754	554
Bank charges	-	164	164	126
Legal and professional fees	-	4,156	4,156	-
Accountancy and independent examination	-	2,844	2,844	2,775
	10,616	421,656	432,272	392,482

# THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2023

### 5 TRUSTEE COSTS

During the year, the following disbursements were made:

Recipient	Reason	2023 £	2022 £
Great Western Hospitals NHS	Dr Natasha Wiggins time as Treasurer	15,459	-
Chelsea and Westminster Hospital	Dr Sarah Cox time as President	19,648	17,204
The Leeds Teaching Hospitals NHS	Dr Suzanne Kite time as Vice-President	7,549	-
Lancashire Teaching Hospitals NHS	Dr Kirsten Baron time as Hon Secretary	1,874	1,874
Wrighton & Leigh NHS	Dr Kirsten Baron time as Hon Secretary	-	3,122
Severn hospice Ltd	Prof Derek Willis time as Treasurer	-	6,667
Three trustees (2022: Nil)	Outgoing trustees recognition of service	510	-
Three trustees (2022: 2)	Travel and subsistence costs reimbursed	983	216

No director received emoluments during the current year nor the prior year.

### 6 TANGIBLE FIXED ASSETS

	Website £	Total £
<b>COST</b>		
At beginning and end of year	3,072	3,072
<b>DEPRECIATION</b>		
At beginning and end of year	3,072	3,072
<b>NET BOOK VALUE</b>		
At end of year	-	-
At beginning of year	-	-

### 7 FIXED ASSET INVESTMENTS

£85,000 has been invested in a 3 year ethical bond.

### 8 DEBTORS

	2023 £	2022 £
Other trade debtors	1,200	4,445
Prepayments (including PCC 2024)	66,247	90,021
Website under construction	7,776	7,776
	75,223	102,242

### 9 CREDITORS: amounts falling due within one year

	2023 £	2022 £
Secretariat costs	-	6,872
Other accruals	5,493	2,239
Deferred income (including PCC 2024)	8,879	24,884
Other creditors	5,828	7,305
	20,200	41,300

# THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2023

10 RESTRICTED FUNDS	Balance at				Balance at 30
	1 December 2022	Income	Expenditure	Transfers	November 2023
	£	£	£		£
BRCT	13,926	-	-	-	13,926
e-ELCA	133,938	4,500	(10,616)	(500)	127,322
Juniors Committee	-	3,012	-	-	3,012
	<u>147,864</u>	<u>7,512</u>	<u>(10,616)</u>	<u>(500)</u>	<u>144,260</u>

	Balance at				Balance at 30
	1 December 2021	Income	Expenditure	Transfers	November 2022
	£	£	£		£
BRCT	13,935	-	(9)	-	13,926
e-ELCA	156,876	4,000	(24,438)	(2,500)	133,938
	<u>170,811</u>	<u>4,000</u>	<u>(24,447)</u>	<u>(2,500)</u>	<u>147,864</u>

### **Breathlessness Research Charitable Trust (BRCT)**

The purpose of this fund is for an annual award or lecture to encourage and promote an interest in Breathlessness.

### **e-ELCA**

The purpose of this fund is for an e-learning project, End of Life Care for All, commissioned by the Department of Health and delivered by e-LfH in partnership with APM.

The transfer out in the current year reflects costs of the e-ELCA promotion on a stand at the 2023 PCC.

### **Juniors Committee**

The purpose of this fund is to finance the APM juniors conference.

11 UNRESTRICTED FUNDS	Balance at				Balance at 30
	1 December 2022	Income	Expenditure	Transfers	November 2023
	£	£	£		£
Education fund	187,066	212,060	(207,226)	-	191,900
Other unrestricted funds	356,940	219,445	(214,430)	500	362,455
	<u>544,006</u>	<u>431,505</u>	<u>(421,656)</u>	<u>500</u>	<u>554,355</u>

	Balance at				Balance at 30
	1 December 2021	Income	Expenditure	Transfers	November 2022
	£	£	£		£
Education fund	201,476	152,805	(167,215)	-	187,066
Other unrestricted funds	345,353	209,907	(200,820)	2,500	356,940
	<u>546,829</u>	<u>362,712</u>	<u>(368,035)</u>	<u>2,500</u>	<u>544,006</u>

### **Education Fund**

The purpose of this fund is for supporting education in palliative and end of life care.

# THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2023

### 12 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted funds £	Unrestricted funds £	TOTAL 2023 £
<i>For the year ended 30 November 2023</i>			
Fixed assets	-	85,000	85,000
Current assets	144,260	492,567	636,827
Current liabilities	-	(20,200)	(20,200)
	<u>144,260</u>	<u>557,367</u>	<u>701,627</u>
	Restricted funds £	Unrestricted funds £	TOTAL 2022 £
<i>For the year ended 30 November 2022</i>			
Fixed assets	-	-	-
Current assets	147,864	585,306	733,170
Current liabilities	-	(41,300)	(41,300)
	<u>147,864</u>	<u>544,006</u>	<u>691,870</u>

**THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND**

England & Wales - Charity number 1053572

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# Accounts

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**THE ASSOCIATION FOR PALLIATIVE MEDICINE  
OF GREAT BRITAIN AND IRELAND  
(COMPANY NUMBER: 3164340)**

**REPORT AND UNAUDITED ACCOUNTS FOR THE  
YEAR ENDED 30 NOVEMBER 2022**

# THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

## REPORTS AND ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2022

<b>WORKING NAME</b>	Association for Palliative Medicine
<b>CHARITABLE OBJECTIVE</b>	The relief of sickness by the advancement of palliative medicine
<b>REGISTERED COMPANY NUMBER:</b>	3164340
<b>REGISTERED CHARITY NUMBER:</b>	1053572

### APM BOARD

Dr Amy Proffitt	President
Dr Sarah Cox	Vice-President
Dr Natasha Wiggins	Treasurer (appointed November 2022)
Professor Derek Willis	Treasurer (retired August 2022)
Dr Kirsten Baron	Honorary Secretary
Dr Iain Lawrie	President Support Officer (resigned March 2022)
Dr Aoife Gleeson	Wales Representative
Dr Feargal Twomey	Republic of Ireland Representative
Dr Helen Bonwick	England Representative
Dr Alison Franks	
Dr Ian Warwick	Northern Ireland Representative
Dr Benoit Ritzenthaler	
Dr Holly McGuigan	Scotland Representative

**REGISTERED OFFICE** Lancaster Court, 8 Barnes Wallis Road, Fareham, PO15 5TU

**ACCOUNTANTS** Knight Goodhead Limited  
7 Bournemouth Road, Chandler's Ford, Eastleigh  
Hampshire, SO53 3DA

# THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

## DIRECTORS AND TRUSTEES REPORT

The Directors, who are also the Charity Trustees, present their report and the accounts for the year ended 30 November 2022. They have been prepared in accordance with the charity's governing document, as well as the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS102.

The Association for Palliative Medicine (APM) is a company limited by guarantee. The liability of the members is limited by their guarantee. In the event of the Association being wound up during the period of their membership (or within a year following), members undertake to contribute such amounts as may be required, up to a maximum of £10.

The APM exists to promote the advancement and development of palliative medicine and is recognised as representing healthcare professionals at all grades who work in palliative medicine and those with an interest in the specialty.

It does this, and delivers a benefit to the public in a number of ways through:

- Provision of a national and regional network for palliative medicine professionals.
- The dissemination of information through a bi-monthly bulletin and website [www.apmonline.org](http://www.apmonline.org).
- The development and implementation of education and training materials including a manual and palliative medicine curricula for specialists and non-specialists in palliative medicine.
- Organisation of study days and events.
- Maintaining links with other specialists.
- Representing palliative medicine's viewpoint and concerns to Government and other bodies.
- Membership of the European Association for Palliative Care.
- Medical manpower database of professionals working in the specialty to assist with staffing and training

### Summary of the last 12 months

The Famcare audit (survey of bereaved relatives) ran again in 2022 with 63 registrations compared to 65 in 2021. The cost to participate remained at £125 per unit.

The Communications committee and APM Board have continued work on the new APM website which will launch in 2023. Throughout 2022 website content has been reviewed, the initial stages of planning completed (i.e. sitemap) and the design stage touched upon. The new APM website will show the APM as the professional organisation that it is.

The APM continue their work focussed on assisted dying, including internal communications, external communications to MPs and participating in media interviews etc stating that the APM does not support a change in law.

The SEECare audit took place in 2022 and results will be returned to all participating hospitals/hospices in 2023. The audit proved popular with 67 registrations.

The Race Equity committee developed a survey exploring individuals experiences of racial prejudice and/or discrimination in palliative care services. The survey received 1,434 responses and results will be available in 2023.

The APM introduced an additional member benefit for individuals taking the SC exam. Members can purchase the revision flashcards and claim this expense (£30) back from the APM providing there is proof of exam registration and purchase.

The EDI and Workforce committees were formed towards the end of 2022 and their ToR are in the process of being written.

The Research and Ethics committee ran the Undergraduate Essay with the title "Ignorance is bliss?: With attention to ethical theories, discuss the role of truth-telling within good palliative care" This proved a popular prize amongst medical undergraduates and the panel of judges commented on the quality of essays written.

# THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

## DIRECTORS AND TRUSTEES REPORT (Continued)

Following member feedback, the APM made the decision to change the name of the Associate non-doctor membership to Associate Membership and as a result members overseas will now sit within the Overseas Membership category.

The Board continued to meet online every other month for Board meetings and will meet face to face in March 2023.

### Financial review

The deficit of £25,770 for the year leaves total funds of £691,870 at the balance sheet date. Included in these fund balances are £147,864 of restricted funds as shown in note 9. A designated education fund was established in 2017, now with a year end balance of £187,066 (note 10). So far as free reserves are concerned, a surplus of £11,587 in the year leaves a fund balance of £356,940 at the year end. The trustees are satisfied that this level of reserves enables the company to continue to fulfil its charitable objectives and obligations.

As disclosed in note 5, there is a charge of £28,867 (2021: £18,278) in these accounts paid to the employers of our President, vice president and treasurer to cover replacement consultant costs while they were carrying out APM duties.

Membership for the year may be summarised as follows:

	2022	2021
Full members paying full subscription	475	480
Full members paying reduced subscription	348	353
Associate members	104	110
Parental Leave	14	15
Junior doctor	163	147
Medical student (free)	242	209
	<u>1,346</u>	<u>1,314</u>

# THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

## DIRECTORS AND TRUSTEES REPORT (Continued)

### Directors

Dr Amy Proffitt

Dr Iain Lawrie (resigned March 2022)

Professor Derek Willis (resigned August 2022)

Dr Sarah Cox

Dr Kirsten Baron

Dr Natasha Wiggins (appointed November 2022)

Directors are nominated and elected by APM members on Full Member and Full Member with Reduced Subscription levels. The APM shares its educational and research resources with other levels of membership including Associate non Doctor members whilst not providing them with voting rights. Formal training is not given by the APM in respect of fulfilling the role of Director, however most palliative medicine doctors have management training and experience and bring this valuable asset to the various committees of the APM.

### Reserves

The trustees aim to maintain general reserve levels at the equivalent of at least six months expenditure. The unrestricted fund balance (excluding designated funds) at the year end of £356,940 is above this level and continues to be carefully monitored by the trustees.

### Risk Review

The trustees are satisfied that the major risks to which the charity is exposed, as identified by the trustees, are being reviewed, and systems are being established to manage those risks.

### Directors' Responsibilities

Company law requires the directors to prepare the directors and trustees report and the accounts for each financial period which give a true and fair view of the state of affairs of the company at the end of the period and of its surplus or deficit for the period. In preparing those accounts, the directors are required to:-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in operation.


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

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Signed by order of the board on

7/5/23

Trustee



Dr Natasha Wiggins

# INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

I report on the accounts for the year ended 30 November 2022 set out on pages 6 to 14.

## RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND INDEPENDENT EXAMINER

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charitable company's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

## INDEPENDENT EXAMINERS REPORT

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- (1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those accounting records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



C J GOODHEAD FCA  
KNIGHT GOODHEAD LIMITED  
Chartered Accountants

3 May 2023

7 Bournemouth Road  
Chandler's Ford  
Eastleigh  
Hampshire SO53 3DA

# THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 NOVEMBER 2022

(including Income and Expenditure account)

	Notes	Restricted funds £	Unrestricted funds £	Total 2022 £	Total 2021 £
<b>INCOME</b>					
Charitable income					
Membership subscriptions		-	198,396	198,396	200,689
Study days	3	-	152,805	152,805	226,767
e-ELCA		4,000	-	4,000	10,000
FAMCARE subscriptions		-	8,493	8,493	7,650
Website advertisements		-	2,600	2,600	4,207
Investment income		-	418	418	131
<b>TOTAL INCOME</b>		<b>4,000</b>	<b>362,712</b>	<b>366,712</b>	<b>449,444</b>
<b>EXPENDITURE</b>					
Charitable activities	4	24,447	368,035	392,482	373,873
<b>TOTAL EXPENDITURE</b>		<b>24,447</b>	<b>368,035</b>	<b>392,482</b>	<b>373,873</b>
Net (expenditure)/income for the year before transfers		<b>(20,447)</b>	<b>(5,323)</b>	<b>(25,770)</b>	<b>75,571</b>
Transfers between funds		(2,500)	2,500	-	-
<b>NET (EXPENDITURE)/INCOME FOR THE YEAR</b>		<b>(22,947)</b>	<b>(2,823)</b>	<b>(25,770)</b>	<b>75,571</b>
Fund balances at 1 December 2021		170,811	546,829	717,640	642,069
<b>FUND BALANCES AT 30 NOVEMBER 2022</b>	9,10	<b>147,864</b>	<b>544,006</b>	<b>691,870</b>	<b>717,640</b>

# THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

## COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 NOVEMBER 2021

	Notes	Restricted funds £	Unrestricted funds £	Total 2021 £
<b>INCOME</b>				
Charitable income				
Membership subscriptions		-	200,689	200,689
Study days		-	226,767	226,767
e-ELCA		10,000	-	10,000
FAMCARE subscriptions		-	7,650	7,650
Website advertisements		-	4,207	4,207
Investment income		-	131	131
<b>TOTAL INCOME</b>		<b>10,000</b>	<b>439,444</b>	<b>449,444</b>
<b>EXPENDITURE</b>				
Charitable activities		64,984	308,889	373,873
<b>TOTAL EXPENDITURE</b>		<b>64,984</b>	<b>308,889</b>	<b>373,873</b>
<b>NET INCOME FOR THE YEAR BEFORE TRANSFERS</b>		<b>(54,984)</b>	<b>130,555</b>	<b>75,571</b>
Transfer between funds		2,500	(2,500)	-
<b>NET INCOME FOR THE YEAR</b>		<b>(52,484)</b>	<b>128,055</b>	<b>75,571</b>
Fund balances at 1 December 2020		223,295	418,774	642,069
<b>FUND BALANCES AT 30 NOVEMBER 2021</b>		<b>170,811</b>	<b>546,829</b>	<b>717,640</b>

# THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

Company number: 03164340

## BALANCE SHEET AT 30 NOVEMBER 2022

	Notes	£	2022 £	£	2021 £
FIXED ASSETS					
Tangible assets	6		-		-
CURRENT ASSETS					
Debtors	7	102,242		94,798	
Cash at bank and in hand		<u>630,928</u>		<u>661,224</u>	
		733,170		756,022	
CREDITORS: amounts falling due within one year	8	<u>(41,300)</u>		<u>(38,382)</u>	
NET CURRENT ASSETS			691,870		717,640
NET ASSETS	11		<u>691,870</u>		<u>717,640</u>
FUNDS					
Restricted funds	9		147,864		170,811
Designated funds	10		187,066		201,476
Other unrestricted funds	10		356,940		345,353
TOTAL FUNDS			<u>691,870</u>		<u>717,640</u>


For the financial year ended 30 November 2022, the company was entitled to exemption from audit under section 477 Companies Act 2006.

### Directors responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the board on *7 May 2023*  
and signed on its behalf by

  
N Wiggins  
Treasurer

# THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

## CASHFLOW STATEMENT FOR THE YEAR ENDED 30 NOVEMBER 2022

	Notes	2022 £	2021 £
NET CASH FLOW PROVIDED BY OPERATING ACTIVITIES	1	(30,296)	21,762
CASH FLOWS FROM FINANCING ACTIVITIES			
Fixed asset additions		-	-
NET CASH FLOW		<u>(30,296)</u>	<u>21,762</u>
Change in cash and cash equivalents in the period		(30,296)	21,762
Cash and cash equivalent at start of the period		<u>661,224</u>	<u>639,462</u>
Cash and cash equivalents at the end of the period	2	<u>630,928</u>	<u>661,224</u>

## NOTES TO THE CASHFLOW STATEMENT FOR THE YEAR ENDED 30 NOVEMBER 2022

### 1 RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
Net movement in funds for the period	(25,770)	75,571
Depreciation	-	-
(Increase) / decrease in debtors	(7,444)	21,432
Increase / (decrease) in creditors	2,918	(75,242)
Net cash flow from operating activities	<u>(30,296)</u>	<u>21,762</u>

### 2 ANALYSIS OF CASH AND CASH EQUIVALENTS

	2022 £	2021 £
Cash at bank and in hand	<u>630,928</u>	<u>661,224</u>

The APM has no debt therefore all cash flows relate to cash at bank and in hand.

# THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2022

### 1 ACCOUNTING POLICIES

#### (a) Accounting convention

The accounts have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS102 and the Companies Act 2006.

The charity meets the definition of the public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The accounts have been prepared on the going concern basis. There are no material uncertainties about the charity's ability to continue.

#### (b) Income

Income is recognised when the charity is entitled to receipt.

- PCC income is recognised when it is received.
- Investment income is included when receivable.
- Resources are deferred when, at the end of an accounting period, they have been received but the charity has yet to become unconditionally entitled to them.

#### (c) Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. It includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource.

#### (d) Fixed assets

Fixed assets are capitalised for ongoing use within the company, where the individual cost of the asset exceeds £100. Depreciation is provided on fixed assets to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Website	3 years straight line
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#### (e) Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the result for the year.

#### (f) Funds

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 together with a fair allocation of management costs and overheads.

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity.

# THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2022

### 2 LEGAL

The charity is a company limited by guarantee and has no share capital. The charitable company was incorporated on 26 February 1996 in England and Wales and was registered on 8 March 1996 with the Charity Commission in England and Wales. The charity is a public benefit entity.

The registered office of the charitable company is Lancaster Court, 8 Barnes Wallis Road, Fareham, PO15 5TU.

3 STUDY DAYS AND EVENTS	Income £	Expenditure £	Surplus / (deficit) £
Pain Management December 2021	158	(2,000)	(1,842)
Trainees Committee December 2021	2,229	(1,500)	729
Ethics Committee January 2022	5,473	(3,060)	2,413
PCC March 2022	124,616	(152,104)	(27,488)
APM/PCRS Research Course June 2022	4,880	(3,264)	1,616
Ethics Committee September 2022	4,849	(630)	4,219
Medical Study Update September 2022	4,122	(1,584)	2,538
PME Virtual Study October 2022	1,964	(1,572)	392
SAS Conference Study November 2022	4,082	(1,501)	2,581
Trainees Committee November 2022	432	-	432
	152,805	(167,215)	(14,410)

4 CHARITABLE ACTIVITIES EXPENDITURE	Restricted funds £	Unrestricted funds £	Total 2022 £	Total 2021 £
<b>Direct Charitable Expenditure</b>				
Study days (see note 3)	-	167,215	167,215	126,220
e-ELCA	24,438	-	24,438	64,984
British Medical Journal Subscriptions	-	21,440	21,440	19,880
Sage Publications (Palliative Medicine Journal)	-	12,360	12,360	12,200
Pharmaceutical Press	-	53,715	53,715	53,086
Advertising	-	1,875	1,875	536
<b>Support Costs</b>				
Contribution for President and Vice				
President's costs (see note 5)	-	28,867	28,867	18,278
Secretariat and Conference	-	70,009	70,009	62,349
Travel and accommodation	9	328	337	-
Office expenditure and IT support	-	7,109	7,109	7,980
Stationery, photocopying and printing	-	282	282	980
Postage	-	1,380	1,380	1,476
Insurance	-	554	554	825
Bank charges	-	126	126	30
Legal and professional fees	-	-	-	2,114
Accountancy and independent examination	-	2,775	2,775	2,935
	24,447	368,035	392,482	373,873

# THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2022

### 5 TRUSTEE COSTS

During the year £17,204 (2021: £nil) was paid to Chelsea and Westminster Hospital for Dr Sarah Cox's time as vice-president. During the year £3,122 (2021: £4,000) was paid to Wrightington & Leigh NHS for Dr Kirsten Baron's time as honorary secretary. During the year £1,874 (2021: £nil) was paid to Lancashire Teaching Hospitals NHS Trust for Dr Kirsten Baron's time as honorary secretary. During the year £6,667 (2021: £8,000) was paid to Severn Hospice Ltd for Prof Derek Willis's time as treasurer. During the year £nil (2021: £6,278) was paid to The Pennine Acute Hospitals NHS Trust for Dr Iain Lawrie's time as president.

No director received emoluments during the year.

Aggregate travel and subsistence costs reimbursed to 2 (2021: 5) directors amounted to £216 (2021: £nil).

### 6 TANGIBLE FIXED ASSETS

	Website £	Total £
<b>COST</b>		
At beginning and end of year	3,072	3,072
<b>DEPRECIATION</b>		
At beginning of year	3,072	3,072
Charge for the year	-	-
At end of year	3,072	3,072
<b>NET BOOK VALUE</b>		
At end of year	-	-
At beginning of year	-	-
<b>7 DEBTORS</b>	<b>2022</b> £	<b>2021</b> £
Other trade debtors	4,445	13,202
Prepayments (including PCC 2023)	90,021	81,596
Website under construction	7,776	-
	<u>102,242</u>	<u>94,798</u>
<b>8 CREDITORS: amounts falling due within one year</b>	<b>2022</b> £	<b>2021</b> £
Secretariat costs	6,872	6,015
Other accruals	2,239	5,194
Deferred income (including PCC 2023)	24,884	18,561
Other creditors	7,305	8,612
	<u>41,300</u>	<u>38,382</u>

# THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2022

### 9 RESTRICTED FUNDS

	Balance at 1 December 2021 £	Income £	Expenditure £	Transfers	Balance at 30 November 2022 £
BRCT	13,935	-	(9)	-	13,926
e-ELCA	156,876	4,000	(24,438)	(2,500)	133,938
	<u>170,811</u>	<u>4,000</u>	<u>(24,447)</u>	<u>(2,500)</u>	<u>147,864</u>

	Balance at 1 December 2020 £	Income £	Expenditure £	Transfers	Balance at 30 November 2021 £
BRCT	13,935	-	-	-	13,935
e-ELCA	209,360	10,000	(64,984)	2,500	156,876
	<u>223,295</u>	<u>10,000</u>	<u>(64,984)</u>	<u>2,500</u>	<u>170,811</u>

#### **Breathlessness Research Charitable Trust (BRCT)**

The purpose of this fund is for an annual award or lecture to encourage and promote an interest in Breathlessness.

#### **e-ELCA**

The purpose of this fund is for an e-learning project, End of Life Care for All, commissioned by the Department of Health and delivered by e-LfH in partnership with APM.

The transfer out of e-ELCA reverses the transfer in the prior year reflecting a timing difference due to creditor payments.

### 10 UNRESTRICTED FUNDS

	Balance at 1 December 2021 £	Income £	Expenditure £	Transfers	Balance at 30 November 2022 £
Education fund	201,476	152,805	(167,215)	-	187,066
Other unrestricted funds	345,353	209,907	(200,820)	2,500	356,940
	<u>546,829</u>	<u>362,712</u>	<u>(368,035)</u>	<u>2,500</u>	<u>544,006</u>

	Balance at 1 December 2020 £	Income £	Expenditure £	Transfers	Balance at 30 November 2021 £
Education fund	100,929	226,767	(126,220)	-	201,476
Other unrestricted funds	317,845	212,677	(182,669)	(2,500)	345,353
	<u>418,774</u>	<u>439,444</u>	<u>(308,889)</u>	<u>(2,500)</u>	<u>546,829</u>

#### **Education Fund**

The purpose of this fund is for supporting education in palliative and end of life care.

# THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2022

### 11 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted funds £	Unrestricted funds £	TOTAL 2022 £
<i>For the year ended 30 November 2022</i>			
Fixed assets	-	-	-
Current assets	147,864	585,306	733,170
Current liabilities	-	(41,300)	(41,300)
	<u>147,864</u>	<u>544,006</u>	<u>691,870</u>
	Restricted funds £	Unrestricted funds £	TOTAL 2021 £
<i>For the year ended 30 November 2021</i>			
Fixed assets	-	-	-
Current assets	170,811	585,211	756,022
Current liabilities	-	(38,382)	(38,382)
	<u>170,811</u>	<u>546,829</u>	<u>717,640</u>

**THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND**

England & Wales - Charity number 1053572

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# Accounts

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**THE ASSOCIATION FOR PALLIATIVE MEDICINE  
OF GREAT BRITAIN AND IRELAND  
(COMPANY NUMBER: 3164340)**

**REPORT AND UNAUDITED ACCOUNTS FOR THE  
YEAR ENDED 30 NOVEMBER 2021**

# THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

## REPORTS AND ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2021

<b>WORKING NAME</b>	Association for Palliative Medicine
<b>CHARITABLE OBJECTIVE</b>	The relief of sickness by the advancement of palliative medicine
<b>REGISTERED COMPANY NUMBER:</b>	3164340
<b>REGISTERED CHARITY NUMBER:</b>	1053572

### APM BOARD

Dr Amy Proffitt	President
Dr Sarah Cox	Vice-President
Dr Iain Lawrie	President Support Officer
Professor Derek Willis	Treasurer
Dr Kirsten Baron	Honorary Secretary
Dr Aoife Gleeson	Wales Representative
Dr Feargal Twomey	Republic of Ireland Representative
Dr Helen Bonwick	England Representative
Dr Alison Franks	
Dr Ian Warwick	Northern Ireland Representative
Dr Benoit Ritzenthaler	
Dr Holly McGuigan	Scotland Representative

**REGISTERED OFFICE** Lancaster Court, 8 Barnes Wallis Road, Fareham, PO15 5TU

**ACCOUNTANTS** Knight Goodhead Limited  
7 Bournemouth Road, Chandler's Ford, Eastleigh  
Hampshire, SO53 3DA

# THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

## DIRECTORS AND TRUSTEES REPORT

The Directors, who are also the Charity Trustees, present their report and the accounts for the year ended 30 November 2021. They have been prepared in accordance with the charity's governing document, as well as the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS102.

The Association for Palliative Medicine (APM) is a company limited by guarantee. The liability of the members is limited by their guarantee. In the event of the Association being wound up during the period of their membership (or within a year following), members undertake to contribute such amounts as may be required, up to a maximum of £10.

The APM exists to promote the advancement and development of palliative medicine and is recognised as representing physicians at all grades who work in palliative medicine and those with an interest in the specialty.

It does this, and delivers a benefit to the public in a number of ways through:

- Provision of a national and regional network for professionals working in palliative medicine
- The dissemination of information through a bi-monthly bulletin and website [www.apmonline.org](http://www.apmonline.org).
- The development and implementation of education and training materials for specialists and non-specialists in palliative medicine, including e-ELCA modules.
- Organisation of study days and events.
- Maintaining links with other specialists.
- Representing palliative medicine's viewpoint and concerns to Government and other bodies.
- Membership of the European Association for Palliative Care.

### Summary of the last 12 months

The Famcare audit (survey of bereaved relatives) ran again in 2021 with a slightly higher number of registrations compared to 2020. The APM made the decision to increase the cost of participation from £100 to £125 per service.

The APM began to think about the implementation of a new website, this included reviewing quotes from web developers, however, the majority of this work will fall into 2022.

Due to funding cuts, the Clinical Quality Committee raised their concerns around the consultant role being at risk which led to the 'Promoting the role of Consultants in Palliative Medicine' document.

The APM continue their work focussed on assisted dying, including internal communications, external communications to MPs and participating in media interviews etc stating that the APM does not support a change in law.

The Communications Committee and also the Race Equity Committee were formed including signing off their Terms of Reference documents.

APM members had the opportunity to take part in the National Clinical Excellence Awards and the APM supported applications with citations. The APM Board are now in the process of writing key messages to support the APM membership when completing their ACCEA forms.

The APM made the decision to pick up the work of PANG (Palliative Adult Networking Guidelines) as it is considered a valuable resource, particularly amongst nurses out in the community.

Following an APM member survey in late 2020, e-ELCA produced a 6 point action plan including additional learning paths to enhance the user experience, public access to the e-ELCA programme, to review old learning paths, to link with other organisations for external credits and increase communication to ensure everyone is aware of e-ELCA.

# THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

## DIRECTORS AND TRUSTEES REPORT (Continued)

The formation of the SEE Care Work Group which began working on an audit looking for patients with unmet end-of-life-care needs. The launch will take place in 2022.

The Board made the decision to increase the cost of the Junior Doctor membership from £30 to £40 for the year. This came into effect on 1st December 2021.

All Board meetings throughout 2021 were held online via Zoom. March 2022 will see the first face to face meeting since Covid-19.

### Financial review

The surplus of £75,571 for the year leaves total funds of £717,640 at the balance sheet date. Included in these fund balances are £170,811 of restricted funds as shown in note 9. A designated education fund was established in 2017, now with a year end balance of £201,476 (note 10). So far as free reserves are concerned, a surplus of £27,508 in the year leaves a fund balance of £345,353 at the year end. The trustees are satisfied that this level of reserves enables the company to continue to fulfil its charitable objectives and obligations.

As disclosed in note 5, there is a charge of £18,278 (2020: £24,782) in these accounts paid to the employers of our President, vice president and treasurer to cover replacement consultant costs while they were carrying out APM duties.

Membership for the year may be summarised as follows:

	2021	2020
Full members paying full subscription	480	483
Full members paying reduced subscription	353	337
Associate members	110	105
Parental Leave	15	16
Junior doctor	147	123
Medical student (free)	209	163
	<u>1,314</u>	<u>1,227</u>

# THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

## DIRECTORS AND TRUSTEES REPORT (Continued)

### Directors at the year end

Dr Amy Proffitt  
Dr Iain Lawrie  
Professor Derek Willis

Dr Sarah Cox  
Dr Kirsten Baron

Directors are nominated and elected by APM members on Full Member and Full Member with Reduced Subscription levels. The APM shares its educational and research resources with other levels of membership including Associate non Doctor members whilst not providing them with voting rights. Formal training is not given by the APM in respect of fulfilling the role of Director, however most palliative medicine doctors have management training and experience and bring this valuable asset to the various committees of the APM.

### Reserves

The trustees aim to maintain general reserve levels at the equivalent of at least six months expenditure. The unrestricted fund balance (excluding designated funds) at the year end of £345,353 is above this level and continues to be carefully monitored by the trustees.

### Risk Review

The trustees are satisfied that the major risks to which the charity is exposed, as identified by the trustees, are being reviewed, and systems are being established to manage those risks.

### Directors' Responsibilities

Company law requires the directors to prepare the directors and trustees report and the accounts for each financial period which give a true and fair view of the state of affairs of the company at the end of the period and of its surplus or deficit for the period. In preparing those accounts, the directors are required to:-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

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

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Signed by order of the board on 30 MAY 2022



Trustee

D WILLIS

# INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

I report on the accounts for the year ended 30 November 2021 set out on pages 6 to 14.

## RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND INDEPENDENT EXAMINER

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charitable company's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

## INDEPENDENT EXAMINERS REPORT

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- (1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those accounting records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



C J GOODHEAD FCA  
KNIGHT GOODHEAD LIMITED  
Chartered Accountants

24 May 2022

7 Bournemouth Road  
Chandler's Ford  
Eastleigh  
Hampshire SO53 3DA

**THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND**  
(Company limited by guarantee and not having a share capital)

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 NOVEMBER 2021**  
(including Income and Expenditure account)

	Notes	Restricted funds £	Unrestricted funds £	Total 2021 £	Total 2020 £
<b>INCOME</b>					
Charitable income					
Membership subscriptions		-	200,689	200,689	189,687
Study days	3	-	226,767	226,767	6,525
e-ELCA		10,000	-	10,000	10,000
Outside mailings		-	11,857	11,857	9,122
Investment income		-	131	131	592
<b>TOTAL INCOME</b>		<b>10,000</b>	<b>439,444</b>	<b>449,444</b>	<b>215,926</b>
<b>EXPENDITURE</b>					
Charitable activities	4	64,984	308,889	373,873	352,356
<b>TOTAL EXPENDITURE</b>		<b>64,984</b>	<b>308,889</b>	<b>373,873</b>	<b>352,356</b>
Net (expenditure)/income for the year before transfers		<b>(54,984)</b>	<b>130,555</b>	<b>75,571</b>	<b>(136,430)</b>
Transfers between funds		2,500	(2,500)	-	-
<b>NET (EXPENDITURE)/INCOME FOR THE YEAR</b>		<b>(52,484)</b>	<b>128,055</b>	<b>75,571</b>	<b>(136,430)</b>
Fund balances at 1 December 2020		223,295	418,774	642,069	778,499
<b>FUND BALANCES AT 30 NOVEMBER 2021</b>	9,10	<b>170,811</b>	<b>546,829</b>	<b>717,640</b>	<b>642,069</b>

# THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

## COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 NOVEMBER 2020

	Notes	Restricted funds £	Unrestricted funds £	Total 2020 £
<b>INCOME</b>				
Charitable income				
Membership subscriptions		-	189,687	189,687
Study days		-	6,525	6,525
e-ELCA		10,000	-	10,000
Outside mailings		-	9,122	9,122
Investment income		-	592	592
<b>TOTAL INCOME</b>		<b>10,000</b>	<b>205,926</b>	<b>215,926</b>
<b>EXPENDITURE</b>				
Charitable activities				
		53,072	299,284	352,356
<b>TOTAL EXPENDITURE</b>		<b>53,072</b>	<b>299,284</b>	<b>352,356</b>
<b>NET INCOME FOR THE YEAR BEFORE TRANSFERS</b>		<b>(43,072)</b>	<b>(93,358)</b>	<b>(136,430)</b>
Transfer between funds		(1,200)	1,200	-
<b>NET INCOME FOR THE YEAR</b>		<b>(44,272)</b>	<b>(92,158)</b>	<b>(136,430)</b>
Fund balances at 1 December 2019		267,567	510,932	778,499
<b>FUND BALANCES AT 30 NOVEMBER 2020</b>		<b>223,295</b>	<b>418,774</b>	<b>642,069</b>

# THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

Company number: 03164340

## BALANCE SHEET AT 30 NOVEMBER 2021

	Notes	£	2021 £	£	2020 £
FIXED ASSETS					
Tangible assets	6		-		-
CURRENT ASSETS					
Debtors	7	94,798		116,230	
Cash at bank and in hand		661,224		639,462	
		<u>756,022</u>		<u>755,692</u>	
CREDITORS: amounts falling due within one year	8	<u>(38,382)</u>		<u>(113,623)</u>	
NET CURRENT ASSETS			717,640		642,069
NET ASSETS	11		<u>717,640</u>		<u>642,069</u>
FUNDS					
Restricted funds	9		170,811		223,295
Designated funds	10		201,476		100,929
Other unrestricted funds	10		345,353		317,845
TOTAL FUNDS			<u>717,640</u>		<u>642,069</u>

For the financial year ended 30 November 2021, the company was entitled to exemption from audit under section 477 Companies Act 2006.

### Directors responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the board on 30 MAY 2022  
and signed on its behalf by

  
D Willis  
Treasurer

**THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND**  
 (Company limited by guarantee and not having a share capital)

**CASHFLOW STATEMENT FOR THE YEAR ENDED 30 NOVEMBER 2021**

	Notes	2021 £	2020 £
NET CASH FLOW PROVIDED BY OPERATING ACTIVITIES	1	21,762	(99,436)
CASH FLOWS FROM FINANCING ACTIVITIES			
Fixed asset additions		-	-
NET CASH FLOW		<u>21,762</u>	<u>(99,436)</u>
Change in cash and cash equivalents in the period		21,762	(99,436)
Cash and cash equivalent at start of the period		639,462	738,898
Cash and cash equivalents at the end of the period	2	<u>661,224</u>	<u>639,462</u>

**NOTES TO THE CASHFLOW STATEMENT FOR THE YEAR ENDED 30 NOVEMBER 2021**

1 RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021 £	2020 £
Net movement in funds for the period	75,571	(136,430)
Depreciation	-	1,024
Increase in debtors	21,432	(38,027)
Increase in creditors	(75,242)	73,997
Net cash flow from operating activities	<u>21,762</u>	<u>(99,436)</u>

2 ANALYSIS OF CASH AND CASH EQUIVALENTS

	2021 £	2020 £
Cash at bank and in hand	<u>661,224</u>	<u>639,462</u>

The APM has no debt therefore all cash flows relate to cash at bank and in hand.

# THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2021

### 1 ACCOUNTING POLICIES

#### (a) Accounting convention

The accounts have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS102 and the Companies Act 2006.

The charity meets the definition of the public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The accounts have been prepared on the going concern basis. There are no material uncertainties about the charity's ability to continue.

#### (b) Income

Income is recognised when the charity is entitled to receipt.

- PCC income is recognised when it is received.
- Investment income is included when receivable.
- Resources are deferred when, at the end of an accounting period, they have been received but the charity has yet to become unconditionally entitled to them.

#### (c) Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. It includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource.

#### (d) Fixed assets

Fixed assets are capitalised for ongoing use within the company, where the individual cost of the asset exceeds £100. Depreciation is provided on fixed assets to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Website	3 years straight line
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#### (e) Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the result for the year.

#### (f) Funds

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 together with a fair allocation of management costs and overheads.

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity.

# THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2021

### 2 LEGAL

The charity is a company limited by guarantee and has no share capital. The charitable company was incorporated on 26 February 1996 in England and Wales and was registered on 8 March 1996 with the Charity Commission in England and Wales. The charity is a public benefit entity.

The registered office of the charitable company is Lancaster Court, 8 Barnes Wallis Road, Fareham, PO15 5TU.

3 STUDY DAYS AND EVENTS	Income £	Expenditure £	Surplus / (deficit) £
Ethics Committee January 2021	5,168	(1,000)	4,168
Ethics Committee October 2021	4,740	(1,500)	3,240
Go With Your Gut November	6,479	(2,000)	4,479
Neuro SIF	2,600	(1,000)	1,600
Postgrad SIF	2,840	(500)	2,340
Hospice & Community Doctors Medical Updates	8,116	(2,000)	6,116
Pain Management	5,560	(2,000)	3,560
Trainees Committee	3,015	(1,000)	2,015
PCC 2021	188,249	(115,220)	73,029
	<u>226,767</u>	<u>(126,220)</u>	<u>100,547</u>

4 CHARITABLE ACTIVITIES EXPENDITURE	Restricted funds £	Unrestricted funds £	Total 2021 £	Total 2020 £
<b>Direct Charitable Expenditure</b>				
Study days (see note 3)	-	126,220	126,220	95,180
e-ELCA	64,984	-	64,984	53,072
British Medical Journal Subscriptions	-	19,880	19,880	25,166
Sage Publications (Palliative Medicine Journal)	-	12,200	12,200	12,000
Pharmaceutical Press	-	53,086	53,086	34,434
Advertising	-	536	536	4,214
<b>Support Costs</b>				
Committee meetings	-	-	-	5,636
Contribution for President and Vice				
President's costs (see note 5)	-	18,278	18,278	24,782
Secretariat and Conference	-	62,349	62,349	80,852
Travel and accommodation	-	-	-	1,213
Office expenditure and IT support	-	7,980	7,980	9,446
Stationery, photocopying and printing	-	980	980	1,568
Postage	-	1,476	1,476	295
Telephone	-	-	-	496
Insurance	-	825	825	554
Bank charges	-	30	30	30
Legal and professional fees	-	2,114	2,114	107
Depreciation	-	-	-	1,024
Accountancy and independent examination	-	2,935	2,935	2,287
	<u>64,984</u>	<u>308,889</u>	<u>373,873</u>	<u>352,356</u>

# THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2021

### 5 TRUSTEE COSTS

During the year £6,278 (2020: £18,112) was paid to The Pennine Acute Hospitals NHS Trust for Dr Iain Lawrie's time as president. During the year £4,000 (2020: £2,670) was paid to Wrightington & Leigh NHS for Dr Kirsten Baron's time as vice - president. During the year £8,000 (2020: £4,000) was paid to Severn Hospice Ltd for Prof Derek Willis's time as treasurer.

No director received emoluments during the year.

Aggregate travel and subsistence costs reimbursed to 5 (2020: 4) directors amounted to £nil (2020: £1,827).

### 6 TANGIBLE FIXED ASSETS

	Website £	Total £
<b>COST</b>		
At beginning and end of year	3,072	3,072
<b>DEPRECIATION</b>		
At beginning of year	3,072	3,072
Charge for the year	-	-
At end of year	3,072	3,072
<b>NET BOOK VALUE</b>		
At end of year	-	-
At beginning of year	-	-

### 7 DEBTORS

	2021 £	2020 £
Other trade debtors	13,202	12,057
Prepayments (including PCC)	81,596	104,173
	94,798	116,230

### 8 CREDITORS: amounts falling due within one year

	2021 £	2020 £
Secretariat costs	6,015	7,943
Other accruals	5,194	5,192
Deferred income (including PCC)	18,561	90,055
Other creditors	8,612	10,433
	38,382	113,623

# THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2021

### 9 RESTRICTED FUNDS

	Balance at 1 December 2020 £	Income £	Expenditure £	Transfers	Balance at 30 November 2021 £
BRCT	13,935	-	-	-	13,935
e-ELCA	209,360	10,000	(64,984)	2,500	156,876
	<u>223,295</u>	<u>10,000</u>	<u>(64,984)</u>	<u>2,500</u>	<u>170,811</u>

	Balance at 1 December 2019 £	Income £	Expenditure £	Transfers	Balance at 30 November 2020 £
BRCT	13,935	-	-	-	13,935
e-ELCA	253,632	10,000	(53,072)	(1,200)	209,360
	<u>267,567</u>	<u>10,000</u>	<u>(53,072)</u>	<u>(1,200)</u>	<u>223,295</u>

#### **Breathlessness Research Charitable Trust (BRCT)**

The purpose of this fund is for an annual award or lecture to encourage and promote an interest in Breathlessness.

#### **e-ELCA**

The purpose of this fund is for an e-learning project, End of Life Care for All, commissioned by the Department of Health and delivered by e-LfH in partnership with APM.

### 10 UNRESTRICTED FUNDS

	Balance at 1 December 2020 £	Income £	Expenditure £	Transfers	Balance at 30 November 2021 £
Education fund	100,929	226,767	(126,220)	-	201,476
Other unrestricted funds	317,845	212,677	(182,669)	(2,500)	345,353
	<u>418,774</u>	<u>439,444</u>	<u>(308,889)</u>	<u>(2,500)</u>	<u>546,829</u>

	Balance at 1 December 2019 £	Income £	Expenditure £	Transfers	Balance at 30 November 2020 £
Education fund	189,584	6,525	(95,180)	-	100,929
Other unrestricted funds	321,348	199,401	(204,104)	1,200	317,845
	<u>510,932</u>	<u>205,926</u>	<u>(299,284)</u>	<u>1,200</u>	<u>418,774</u>

#### **Education Fund**

The purpose of this fund is for supporting education in palliative and end of life care.

# THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2021

### 11 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted funds £	Unrestricted funds £	TOTAL 2021 £
<i>For the year ended 30 November 2021</i>			
Fixed assets	-	-	-
Current assets	170,811	585,211	756,022
Current liabilities	-	(38,382)	(38,382)
	<u>170,811</u>	<u>546,829</u>	<u>717,640</u>
	Restricted funds £	Unrestricted funds £	TOTAL 2020 £
<i>For the year ended 30 November 2020</i>			
Fixed assets	-	-	-
Current assets	223,295	532,397	755,692
Current liabilities	-	(113,623)	(113,623)
	<u>223,295</u>	<u>418,774</u>	<u>642,069</u>