



# Report and Financial Statements

For the year ended 31 December 2023

**Cicely Saunders  
International**

# Cicely Saunders International

## Contents

---

Charity information	2
Trustees' Report	4
Independent auditor's report	22
Statement of financial activities	26
Balance sheet	27
Statement of cashflows	28
Notes to the financial statements	29

# Cicely Saunders International

## Charity information

---

<b>Registered company number</b>	4120060
<b>Registered charity number</b>	1087195
<b>Trustees</b>	Mrs Kate Kirk (Chair) Mr John McGrath (resigned 25 July 2023) Dr Kathleen Foley MD Sir Hugh Taylor Professor Sir Cyril Chantler Howell James CBE Ms Pamela Garside Mr Gareth Williams Mrs Kay Glendinning (resigned 29 April 2024)
<b>Company secretary</b>	Kate Kirk
<b>Treasurer and Administrator</b>	Sian Best
<b>Contact address</b>	Cicely Saunders Institute Bessemer Road London SE5 9PJ
<b>Registered office</b>	30 Old Bailey London EC4M 7AU
<b>Independent auditor</b>	Forvis Mazars LLP 2 <sup>nd</sup> floor, 6 Sutton Plaza Sutton Court Road Sutton SM1 4FS
<b>Banker</b>	HSBC Bank plc 60 Queen Victoria Street London EC4N 4TR
<b>Solicitor</b>	Bates, Wells & Braithwaite Cheapside House 138 Cheapside London EC2V 6BB

# Cicely Saunders International

## List of Abbreviations

---

APCA	African Palliative Care Association
BETTER_B	BETter Treatments for Refractory Breathlessness
BSS	Breathlessness Support Service
BuildCARE	Building Capacity, Access, Rights and Empowerment
C-POS	Children's Palliative Care Outcome Scale
CBIS	Cambridge Breathlessness Intervention Service
COPD	Chronic Obstructive Pulmonary Disease
COVID-19	Coronavirus Disease 2019
CS	Cicely Saunders
DEE	Dissemination, Engagement and Empowerment
DRTB	Drug-Resistant Tuberculosis
EMBED-Care	Empowering Better End of Life Dementia Care
EoLC	End of Life Care
HEE	Health Education England
IARE	International Access, Rights and Empowerment
IPOS	International Palliative Care Outcome Scale
IPOS Dem	IPOS for Dementia
IPOS-Renal	IPOS for end-stage kidney disease
MORECare	Methods for evaluating service delivery models for end-of-life care (EoLC): development of best practice guidance
MyPOS	Myeloma Palliative Care Outcome Scale
NIHR	National Institute of Health Research
NPCRC	National Palliative Care Research Center (USA)
OPTBreathe	OPTimizing cost-effective support for older patients with refractory BREATHlessness and their carers: An economic modelling evaluation incorporating preferences through Discrete Choice Experiment (OPTBreathe)
OPTCare	Optimising Palliative Care
PACE	Palliative Care for Older People in Europe
POS-DemA	Palliative care Outcome Scale - Dementia
QoL	Quality of Life
QUALYCARE	Quality of Care in the Last Phase of Life
SIPSCare	Short-term Integrated Palliative and Supportive Care Services
SPACE	Symptom and Psychological Assessment and Communication Evaluation
WHO	World Health Organization

# **Cicely Saunders International**

## **Trustees' Report**

The trustees, who are also the directors of Cicely Saunders International ("CS International"), present their report and the financial statements for the year ended 31 December 2023. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## **Structure and Governance**

### **Governing documents**

CS International is a company limited by guarantee governed by its Memorandum and Articles of Association dated 30 November 2000.

### **Guarantors**

The liability of each of the members of CS International in the event of a winding-up is limited by guarantee to £1.

### **Organisation structure**

The trustees are responsible for the direction of CS International. They are advised by the International Scientific Expert Panel, which comprises five recognised experts in palliative care research or related areas. Their role is to identify appropriate areas of research in collaboration with the Scientific Director, to review research proposals, to monitor progress and standards and to review findings, in terms of quality and rigour of any conclusions. ISEP accounts to CS International's Board of Trustees. The charity's Life President is John McGrath, former Chair of Trustees.

Professor Irene Higginson, Scientific Director of CS International, is a physician and Professor of Palliative Care, Policy and Rehabilitation at King's College London. She was appointed to the role following open competition and reports to the Board of Trustees. Professor Higginson is also a non-voting member of ISEP.

### **Methods for recruiting and appointment of new trustees**

The election or appointment of trustees is set out in the Articles of Association of CS International. The minimum number is three and there is no maximum. The trustees are appointed by the members (who are also the directors) at the Annual General Meeting and re-appointed by rotation.

All new trustees meet with the Chair and Scientific Director (in some instances, other

## **Cicely Saunders International**

trustees) before their appointment and early on in their activities. In addition, they are provided with aims, objectives and relevant reports. Training is then developed in a bespoke way, taking into account all trustees to date have considerable charitable and business acumen.

### **Trustees' responsibilities**

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of CS International as at the balance sheet date and of its income and expenditure for the financial year. In preparing those financial statements, the trustees 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 and Statements of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

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

### **Objectives and activities**

CS International was established in 2002 in the name of Dame Cicely Saunders, a founder trustee and its founder President. Dame Cicely is widely acknowledged as a pioneer of the modern hospice movement and is credited with “mentoring some of the great world leaders in this field” (Professor Eduardo Bruera). The charity’s mission is to promote research to improve the care and treatment of all patients with progressive illness and to make high-quality palliative care available to everyone who needs it, wherever they are cared for – in hospice, hospital or at home.

Despite the fact that as many people die each year as are born, research in palliative and end of life care is a relatively new and very neglected field. Improved research methods and capacity are urgently needed to discover better treatments and cost-effective care for all who are approaching the end of life. There is no other charity specifically concerned with carrying out work to identify and promote best practice in palliative care.

## **Cicely Saunders International**

### **The Cicely Saunders Institute of Palliative Care**

A key early objective of CS International was to fully fund and establish the world's first institute of palliative care, a centre of excellence housing research, education, information provision and clinical care. This was achieved in January 2010 with the official opening in May 2010 of the Institute on the Denmark Hill campus of King's College London, after 20 months of construction, at a cost of just under £10 million. Since opening it has become a major hub for palliative care and its impact is felt in both the UK and internationally. Situated adjacent to King's College Hospital, which provides high-quality palliative care for patients in South East London and the surrounding area, the Institute integrates this care with teaching and research, creating a multi-professional environment examining every aspect of palliative care. Bringing together academics, healthcare professionals, community organisations, patients and carers in one centre, the Institute also acts as the focal point for a network of international research. King's College London, our academic partner at the Institute, is the largest provider of healthcare education in Europe and has an international portfolio of research.

CS International continues to pursue its mission by:

- Supporting world-class research in effective, person-centred and spiritually sympathetic forms of palliative care, and developing relevant and robust methods to set an international gold standard of palliative care.
- Supporting the investigation and promotion of high-quality care for patients with cancer and non-cancer progressive illnesses, and from sections of society that miss out on the best in palliative care.
- Supporting the finest postgraduate and undergraduate education for doctors, nurses and other professionals in the field.
- Constantly promoting public understanding of palliative care, the available treatments and services, and contributing to the development of policy, nationally and internationally, to improve care towards the end of life.

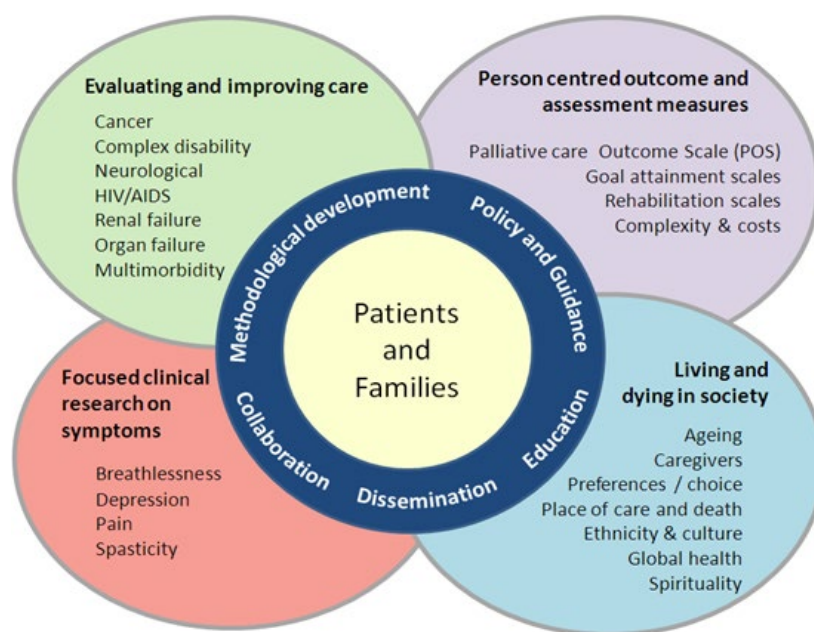
### **World-class research and high-quality care**

The first two objectives for CS International are delivered through four complementary research programmes:

1. **Evaluating and improving care** for people with cancer, respiratory disease, heart failure, liver, kidney and neurological disorders and increasingly with multimorbidity.

## Cicely Saunders International

2. **Focused clinical research on symptoms** - Discovering new ways of controlling common distressing symptoms, especially breathlessness, but also pain, fatigue, depression and spasticity, and undertaking clinical trials into new treatments.
3. **Person centred outcome and assessment measures** – Developing, refining and implementing robust patient-oriented measures of outcomes in palliative care and rehabilitation.
4. **Living and dying in society** - Investigating changes in how we live and die, including care for older people, support for caregivers, and cultural issues.



### 1. Evaluating and Improving Care

#### *Improving Palliative Care for Older People*

The programme aims to improve palliative care for older people by capacity building and undertaking research work in priority areas. Capacity building is through providing PhD studentships, progressing to lectureships/senior lectureships and professors. Additional information concerning our work with older adults is covered in the BuildCARE and BuildPall sections. Our plans for the establishment of a Professorship in Palliative Care to build capacity in this important and growing area were realised in 2020 with the appointment of the Laing Galazka Professor in Palliative Care. In 2023 the Laing Galazka Professor's team expanded to comprise 10 PhD students, early career researchers, post-docs and lecturers. Research focuses on intervention studies to develop and evaluate new interventions/services to improve older people's access to palliative care and outcomes, and population-based studies to inform policy and service provision.



## **Cicely Saunders International**

### **EMBED-Care**

Empowering Better End of Life Dementia Care aims to deliver timely person-centred care, improving outcomes, including comfort and QoL, towards end of life for people with dementia and their families. The programme has developed an innovative model of care to empower people with dementia (of all ages) carers and staff, to identify and act upon changing physical, psychosocial and spiritual needs, addressing these across care settings and transitions.

### **OPTCare Elderly**

The OPTCare Elderly study is a phase II trial of early palliative care for frail older people. It is a joint project between King's College London and Sussex Community NHS Foundation Trust to develop and evaluate the feasibility of short-term integrated palliative and supportive care service (SIPScare) for frail older people with non-malignant conditions, living at home or in a care home. The results found SIPScare is effective in reducing symptoms at lower costs versus usual care and is acceptable for patients, families and practitioners to re-configure community palliative care and primary care services.

### **SPACE**

*SPACE: Developing and evaluating a new tool, the Symptom and Psychological Assessment and Communication Evaluation (SPACE), to improve communication and palliative care for older people in community hospitals and during clinical uncertainty.* Community hospitals are important to deliver care for older people in transition between hospital and home. There are over 320 community hospitals in England providing care for 120,000 admissions per year. Most people admitted are aged 80 years or over, and around 40% have dementia/cognitive impairment. Admissions are often unplanned following marked decline from a stressor event, e.g. chest infection. Individuals are vulnerable to poor outcomes, and uncertainty often surrounds their recovery or continued decline leading eventually to end of life.

The study aims to develop and evaluate the feasibility of the new SPACE intervention to reduce anxiety and distress for patients and families, by improving communication and palliative care across the care continuum from admission onwards. It is an important step towards transforming care in community hospitals by integrating palliative care and implementing evidence-based tools to improve care. It has delivered unique understanding of care for people in this neglected situation, and provides a solid foundation for a future study to test how the tools we develop may work nationally.

Two important projects are: telehealth implementation and evaluation to improve monitoring and timely access to primary and community services for people with multimorbidities in community settings (at home and care homes); and implementation and evaluation of an End of Life Care Hub providing 24/7 telephone access to palliative and end of life care services for patients, families and health and social care practitioners.

These service innovations are providing opportunities to increase the impact of our research work in clinical practice, and use service evaluation to pilot novel research methods to

## **Cicely Saunders International**

inform a full research study. For example, in the telehealth study the outcome measures (e.g. IPOS), and patient experience measures, are administered to the patient and carer via the telehealth CarePortal at set time-points. The study also uses a central database (Artemis) comprising GP electronic patient records for participants' demographic data, data on the comparator patient group (e.g. unplanned hospital admission rates) and economic data on service use.

### ***Africa Programmes***

The Cicely Saunders Institute's Centre for Global Health Palliative Care is:

- Developing and testing services that address the urgent challenge of rapid ageing and increasingly complex multimorbidity in lower and middle income countries.
- Creating models of palliative care and outcome measures that respond to locally prevalent illness and conditions such as HIV, TB and certain cancers.
- Identifying emerging leaders and building their potential for local clinical and academic leadership.
- Providing demonstrable evidence that can be translated into policy, education and practice by advocates, NGOs and governments.

The work of the Centre for Global Health Palliative Care addresses the increasing need for palliative care, and the development of affordable health systems to meet that need. We are building capacity through education and training and translating POS (Palliative care Outcome Scale) into other languages.

We carried out an evaluation of Hospice Africa Uganda's innovative use of water bottles to introduce oral morphine into home care and are working with partners in South Africa on palliative care needs of drug-resistant TB patients. We worked with the African Palliative Care Association to produce the world's first outcome measure specifically for children and young people, the C-POS. It is the first tool for use within children's palliative care, a vulnerable patient group. Our current students are from India, Singapore, Mauritius, Ghana, China and Thailand.

### **Progress in specific project areas**

The Institute's World Health Organization (WHO) Collaborating Centre status is continuing, and we are working with WHO Kobe, with a stronger focus on global policy, reflecting our research outputs and on the WHO Technical Working Group for Palliative Care. We are currently collaborating with WHO on a new mhealth (mobile health) app for palliative care caregivers in Africa. We have commenced our research in response to winning the WHO's tender for research to underpin the World Health Assembly's resolution on Palliative Care.

Under BuildCARE Africa we mentor the following studies:

- Zimbabwe - a feasibility cluster trial of lay community bereavement support. Protocol published; feasibility trial complete.

## **Cicely Saunders International**

- Ghana - evidence-based guidelines on palliative care for severe burns. Systematic review complete, data collection and analysis has begun.
- Uganda - an RCT of palliative care for DRTB patients. Focus groups and Intervention development complete.
- Nigeria - a longitudinal observational study of symptoms and concerns among renal patients.
- Uganda and Zimbabwe - research on person-centred care.
- Ghana, Malawi and Zimbabwe – research on multimorbidity and care of older people.

## **2. Focused Clinical Research on Symptoms**

### ***Breathlessness Programme***

Severe breathlessness in advanced illness is common and distressing, affecting 75 million people with lung and heart diseases, cancers, and many other conditions, worldwide. Our research has challenged inequities, and created a paradigm shift from a neglected and often invisible symptom to one that is widely recognised across multiple advanced diseases.

Breathlessness increases as disease progresses, is associated with shortened life expectancy, is frightening for patients and families, and often results in emergency visits and hospitalisation as shown by our service use data. Despite an increase in the understanding of the mechanisms of breathlessness, this has not translated into effective and widely utilised treatment options. Thus, clinicians too experience distress when faced with this symptom due to the lack of effective interventions.

The initial work of the CS International Improving Breathlessness programme described types and trajectories of breathlessness, compared experiences across different diagnoses and led systematic reviews of drug and non-drug treatments for the symptom. A key feature of our work is the multi-professional approach to this symptom, which acknowledges the importance of features outside of the lungs, for example the skeletal muscles and the brain. We have also led the way in understanding appropriate treatment targets for people with chronic refractory breathlessness; to improve their mastery and functioning whilst living with the symptom.

Research funded by CS International discovered that non-drug interventions could be effective in reducing breathlessness and other symptoms in people with advanced disease. These findings led to the development of short-term integrated holistic breathlessness support services to help patients self-manage their breathlessness at home. The research has influenced numerous clinical services and policies nationally and internationally and transformed the lives of patients and their loved ones.

## **Cicely Saunders International**

### **Progress in specific project areas**

#### **BETTER-B**

The BETter TreatmEnts for Refractory Breathlessness (BETTER-B) project aims to test the effectiveness and cost-effectiveness of mirtazapine for the reduction of patient-reported chronic or refractory breathlessness and quality of life in patients with COPD or ILD and at end of life, and on the caregiver burden, quality of life and experience of their lay caregivers and close family members. Better-B trial is on track to be the largest medicines trial to date in chronic breathlessness with multi-national recruitment of patients and informal carers.

#### **Frailty in COPD (Breath Plus)**

BreathPlus integrates geriatric and respiratory services focusing on people with chronic respiratory disease and frailty. Frailty affects one in every four patients with COPD entering pulmonary rehabilitation. Pulmonary rehabilitation is known to be effective but frail people are less likely to complete rehabilitation due to a combination of factors that interfere with attendance. The research team developed exercise-based interventions for people with COPD and frailty along with integrating geriatric expertise to better support this group. This approach of integrating comprehensive geriatric assessment alongside pulmonary rehabilitation is now being tested in an ongoing mixed-method randomised controlled feasibility trial called 'Breathe Plus'.

Two further projects, PrimaryBreathe and SelfBreathe are testing primary care and virtually delivered breathlessness interventions, building on the Breathlessness Support Service clinic-based model.

#### **PrimaryBreathe**

This project is developing and testing a brief remote primary care intervention for chronic breathlessness. This five-year research programme (2022-27) aims to give general practice staff the skills to help their breathless patients stay well, in control and out of hospital. It is hoped that breathless patients will benefit from symptom-focused self-management support, irrespective of diagnosis, disease stage or geographic location (UK postcode).

#### **E-Breathe**

This is an online platform dedicated to innovations in breathlessness management aimed at clinicians, allied health professionals and management. The programme is based on findings from a randomised controlled trial into providing integrated palliative and respiratory care service for patients with advanced disease and refractory breathlessness. The platform enables users to develop new skills through self-paced eLearning and exchange knowledge through an interactive forum. It provides clear guidance on non-pharmacological and pharmacological interventions in breathlessness and explains to clinicians how to support patients.

The platform provides:

## **Cicely Saunders International**

- Assessment information about the physical and psychological reasons for breathlessness and its associated symptoms
- A guide to the effectiveness of different pharmacological interventions on patients with breathlessness
- Practical guidance on a variety of techniques to teach patients to self-manage breathlessness e.g. crisis and general management guidance, a hand-held fan or water spray, and a poem or short mantra to help breathing and relaxation during crises, home exercise/exercise DVD, positional techniques, distraction techniques and sleep hygiene.

### **Self-Breathe**

Provision and access to breathlessness support services is limited. Delivering online breathlessness supportive services may be one way of improving access to non-pharmacological self-management interventions for people living with chronic breathlessness. Self-Breathe is an internet based self-guided treatment of chronic breathlessness, and tests feasibility of a trial of Self-Breathe in addition to NHS health care vs NHS health care alone. A scoping survey of internet accessibility and willingness of patients with chronic respiratory disease and chronic breathlessness to use an online breathlessness supportive intervention is completed.

### **3. Person-centred Outcome and Assessment Measures**

The CSI has been at the forefront of person-centred outcome measurement in life-limiting and advanced illness as a proven way to put patients and families at the centre of their care. The Palliative care Outcome Scale (POS) measures are a family of tools to measure patients' physical symptoms, psychological, emotional and spiritual, and information and support needs. They are validated instruments that can be used in clinical care, audit, research and training. The Palliative care Outcome Scale (POS) is one of the most widely used measures worldwide. It has been developed into a POS family of tools, that have delivered long-lasting impact in the assessment and treatment of diverse populations. Versions of the POS are available to support clinical care, audit, research and training in different diseases. An integrated version (IPOS) brings together the original POS with a greater focus on symptoms.

Since it was launched, POS has been tested and improved by researchers around the world. A global network of researchers and clinicians continue to collaborate with researchers at the Institute to ensure that POS remains an outcome measure of choice.

POS tools reflect the core symptoms and concerns of patients and families, enabling patients to rapidly identify their main burdensome problems, and professionals to improve disease management and to set better standards of care. They are freely available in different languages, are adapted for different countries and cultures and for use in many diseases (see [www.pos-pal.org](http://www.pos-pal.org)) and there is a version of POS for use in health economic evaluations. An urgent future step is to develop and validate POS versions to help patients

## **Cicely Saunders International**

and families self-manage problems and decide when and how to call for help if they need it.

### **Progress**

Use of POS and IPOS continues to expand, both in clinical practice and in research studies. This expansion is occurring both nationally and internationally, and the POS development team continues to work with other teams to support uptake in the UK, and to encourage translation, cultural adaptation, and validation of the different language versions across the world.

### **POS website**

The POS website [www.pos-pal.org](http://www.pos-pal.org) is widely used for dissemination of the measures and related guidance and evidence. It provides free access to the complete family of POS and IPOS measures, although we ask users to register, so that we can better understand and support website use.

## **4. Living and Dying in Society**

### ***Place of Death and Patients' Preferences***

This project aims to generate comprehensive and rigorous knowledge of place of death, taking into consideration individual, societal and healthcare implications. The project takes forward a coherent programme of studies on place of death, with a focus on home death.

In the longer term, our aims are to generate an optimised integrated palliative care model; one that responds to the challenges of caring in ageing populations and that improves further outcomes for patients and their families, without raising costs. Progress has been made in the last year towards the project goals and in ensuring the performance of high-quality research.

### **Progress in specific project areas**

#### ***BuildCARE Programme***

BuildCARE (Building Capacity, Access, Rights and Empowerment) aims to create a 'sea change' in the way palliative and end of life care is regarded, implemented and prioritised internationally. The International Access, Rights and Empowerment (IARE) study was a foundation international research project in BuildCARE. IARE aimed to better understand the needs of patients aged 65 and over who have received palliative care for cancer and non-cancer conditions, and their families. This knowledge is being used to help improve access to these valuable services for this group. BuildCARE also included the Dissemination, Engagement and Empowerment (DEE) programme, the Faculty Scholar and PhD Fellowship programmes.

## **Cicely Saunders International**

### **Progress**

All Faculty Scholars have successfully moved to senior posts, including three Professorships, an NIHR Clinician Scientist, an NIHR Clinical Senior Lectureship, and two leadership positions. The Faculty Scholars and other BuildCARE members are continuing to publish and disseminate high-quality evidence about the needs of older patients, and build on these findings in the IARE II study.

### ***BuildPall Programme – building capacity for better palliative care***

In 2021 Cicely Saunders International pledged funds for a 5-year capacity building programme - BuildPall. BuildPall is developing future academic and clinical leaders in palliative care and engaging them in research and evaluation in palliative care challenges. This initiative builds capacity and develops treatments, therapies and services for better palliative care in the future. It uses the latest technologies to disseminate expertise and research across the globe and will pioneer innovative strategies to engage communities.

### **Dinwoodie PhD Fellowships**

In 2023 The Dinwoodie Charitable Trust awarded funds for two PhD fellowships plus an engagement and education programme within the BuildPall capacity building programme at the Cicely Saunders Institute, King's College London. The three-year PhD Training Fellows will complete substantial research related to palliative care, breathlessness, equity, and support for patients and families, and transform their research findings into novel education programmes, to answer urgent questions in a) the management of severe breathlessness in advanced diseases, and b) to increase access and reduce inequities by better understanding symptom trajectories and predictors of likely need. These educational materials will be freely available and extensive engagement will ensure wide reach of the activities, and implementation of the findings through joint working with beacon services.

### ***Palliative Care Clusters***

Funded by The Atlantic Philanthropies, comprising:

- Project GlobalCARE
- The Fellowships Consortium
- International Access, Rights and Empowerment Study (IARE II)

The three programmes address the escalating need for palliative care both locally and globally as well as the issue of unequal and often poor access to palliative care services. Cicely Saunders Institute research estimates that although people are living longer, between now and 2040 there will be a 25% annual increase in number of deaths, and the future need for palliative care is estimated to be three or four times greater than that

## **Cicely Saunders International**

currently offered. Ageing is associated with increased complexity, multimorbidity and difficulty in predicting the course of illness. In 2014 the World Health Organization passed a landmark resolution recommending integration and implementation of palliative care services at all levels of society into national health programmes.

Each programme complements the gains of the others in this cluster.

### **GlobalCARE**

Project GlobalCARE addresses the issues of need and access by developing and providing screening tools, and new models of integrated working that can be embedded into mainstream care to improve patient and family care. The project will change the way chronic health conditions are managed in the future, with earlier identification of problems, appropriate action and care that is orientated around individual needs rather than systems. It will improve the quality of life for millions and have significant fiscal impact.

GlobalCARE is supporting the development of the **POS Virtual Learning Platform**, which will be a comprehensive and free resource for clinicians, researchers and service planners. POS eLearning modules are being developed. Following the successful launch of MORECare eLearning, the POS Virtual Learning Platform will host:

- three general introductory modules about outcome measures and the POS.
- six (or more) modules on specific diseases or population specific POS variations.
- four modules focused on clinical and research implementation and utilisation of measures.

Each module will contain learning outcomes, an audio/visual presentation with ‘talking heads’ and slides, a reading list and a test. As the training will be hosted on the interactive Moodle platform, the modules will be accompanied by a user-forum, supporting a community of practice for clinicians, researchers and auditors. The training will be freely available and accredited for Continuing Professional Development (CPD) points from the Royal College of Physicians of the United Kingdom and other relevant bodies.

### **Fellowships Consortium**

The Fellowships Consortium programme responds to the WHO resolution by investing in human capital to develop the palliative care field’s future leaders. The programme establishes international leaders who will ensure the development of high-quality care for growing numbers of people with chronic illness. Through their international networks and collaboration, these leaders will inform policy and practice in the long term (15-20 years) delivering much needed advances and sustainable mechanisms.

The Fellowships Consortium is an international multifaceted programme, supporting the learning of tomorrow’s leaders in the field of palliative care. The Institute is partnered with collaborating organisations in the USA (National Palliative Care Research Center or ‘NPCRC’) and Ireland (Trinity College Dublin) to deliver four strands:



## Cicely Saunders International

- **Research Fellowships Programme:** CS International/The Atlantic Philanthropies grants directly fund MSc/PhD/Post-doctoral Fellowships across partner sites. As an incentive to attract additional funding for fellowships and scholarships, and to enhance the learning community, other components of the Fellowships Consortium programme are also offered to other fellows on an invitation basis.
- **Research Technical Assistance:** Early-stage palliative care researchers face unusual challenges around study design, instrument development and analytic techniques. This is due to the complexity of the statistical methods and study designs required to conduct high-quality research in people with serious illness. The Fellowships Consortium supports the development and delivery of technical resources and training to assist fellows with these challenges.
- **Community Building:** The Fellowships Consortium facilitates academic collaboration and learning, peer-to-peer support and international exchange, creating an international research community of leaders dedicated to ensuring delivery of high-quality care for growing numbers of people with serious illness.
- **International Engagement Action:** Fellows engage with patient and public involvement (PPI) representatives, clinicians and relevant policy makers to disseminate findings, influence public debate and raise the profile of palliative care. Innovative use of new and traditional media platforms, development of accessible web-based information, and participation in community events assist fellows to highlight the issues in palliative and end of life care, and to provide evidence-based solutions.

### IARE II

IARE II follows phase one of the International Access, Rights and Empowerment (**IARE I**) study which provided evidence from London, Dublin, New York and San Francisco, of the preferences and experiences of older adult patients who access palliative care. **IARE II** examines the preferences and care experiences of patients and families with chronic disease, who are not afforded access to specialist palliative care. The study focuses on older people, so that results are directly relevant to the population of the future. Robust understanding of the inhibiting factors and the experiences of patients will provide vital evidence, drawn from a patient perspective. This will enable us to find ways to bring palliative and chronic care programmes together, to better support patients and families. The overall aim of the study is to improve equity of access to palliative care by understanding the trajectories of needs, experience and priorities over time of older adults in three countries living with frailty and advanced disease who have not yet received specialist palliative care.

### Education and training

Our third objective is to support the best training for doctors, nurses and other professionals in the field of palliative care.

## **Cicely Saunders International**

The Cicely Saunders Institute is an international centre for education in palliative care, developing strong programmes tailored for international visitors, doctors, nurses and others training in palliative care, as well as for undergraduate, postgraduate and research students. The Institute trains approximately 400 students per year, with postgraduates training a further 7,000 medics. We calculate that this training benefits around 70,000 patients a year as well as over 180,000 carers and families.

The Fellowships Consortium and the BuildPall programme (described above) fulfils part of our remit under this objective. A number of other training fellowships also contribute to capacity building.

### **Dissemination**

Our fourth objective is to promote public understanding of palliative care, the available treatments and services, and contribute to the development of policy, nationally and internationally, to improve care towards the end of life.

### **The CS International Annual Lecture 2023**

In May 2023 the Cicely Saunders International Annual Lecture was given by Professor Harvey Chochinov, Professor of Psychiatry at the University of Manitoba and a Senior Scientist at CancerCare Manitoba Research Institute. The lecture was entitled 'Intensive Caring: Reminding Patients they matter'. 2,800 people registered to watch the lecture live. Referencing his early work with Dame Cicely Saunders in the 1990s, Professor Chochinov's lecture explored the concept of putting patients at the centre of their care and the complexities around ensuring that patients are truly 'seen' by healthcare professionals. All CS International Annual Lectures are available to view on the Institute's YouTube channel [www.kcl.ac.uk/palliative](http://www.kcl.ac.uk/palliative)

### **Open Seminar Series**

A monthly series of seminars on a wide range of palliative care subjects, presenting results of recent research and open to all. In 2023 there were 10 seminars on a range of subjects including palliative care research with children and young people, palliative care in Uganda and using Big Data to address inequity in palliative care. The seminars were attended by 576 people (in person and online).

### **Visitors Programme**

Supported by CS International/The Atlantic Philanthropies (Project GlobalCARE), the Cicely Saunders Institute's Visitors Programme was suspended in 2020 due to the COVID-19 pandemic and will recommence in 2024.

## **Cicely Saunders International**

### **CS International Newsletter**

Three newsletters have been produced in 2023, distributed to subscribers and are available on the charity's website.

### **Public benefit**

The Trustees have complied with their duty per the Charities Act 2011 to have due regard to Public Benefit guidance published by the Charity Commission.

### **Financial review**

#### **Review of transactions and financial position**

During the year, income of £1,219,321 was recognised. This income was applied to the objects of CS International.

The net movement in funds for the year, as shown in the Statement of Financial Activities, amounted to a surplus of £917,533 (2022: deficit of £48,309).

CS International's net assets at 31 December 2023 were £3,598,388.

### **Reserves**

CS International's policy is to maintain general reserves to give financial stability to the charity and to its activities. General reserves exclude restricted and designated funds, and they allow CS International to manage the risks that it faces and to fund future work to achieve its aims. Trustees have considered the range and risk level of the charity's various income sources and expenditure levels and consider the desirable level of general reserves should be a minimum of 18 months unrestricted expenditure. The charity is holding 7 years of expenditure in reserves.

At 31 December 2023, free reserves were £1,081,998 (2022: £163,619). These funds will be used to finance CS International's charitable objectives and to meet the ongoing expenses of operating the organisation. CS International has succeeded in raising all funds necessary for the construction and completion of The Cicely Saunders Institute of Palliative Care.

### **Risk management**

The trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties that the charity faces.
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review.

## **Cicely Saunders International**

- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

Financial sustainability is a financial risk for the Charity. A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due, regular liaison with the bank, and active management of trade debtors and creditors balances to ensure sufficient working capital by the Charity.

The operational risk from research and student grant awards that are ineffective in advancing knowledge and practice in palliative and end of life care is managed by retaining trustees of sufficient skill and expertise and recruiting International Scientific Expert Panel members to review research outputs annually. By retaining international experts active in the field we are assured that their knowledge is up to date and that they have the depth of insight to effectively review and evaluate research. The process of reporting and review assists us, and those we support, in keeping track of how research and knowledge is developing. This review process retains our focus on the public benefit derived from our funding of research.

King's College London is the sponsor for all research funded by Cicely Saunders International and therefore research processes, ethics approvals and contractual matters are covered by the standard or bespoke terms and conditions and sub-contract agreements for research undertaken by King's College London.

### **Investment policy**

Any surplus funds expected to be required in the short to medium term to meet existing commitments are held on deposit with the Charity's bankers or invested in highly rated money market funds.

### **Principal funding sources**

We are very grateful to our current and historic funders, The Albert Hunt Trust, The Atlantic Philanthropies, The Big Lottery Fund, Dementia Research UK, The Department of Health, The Diana, Princess of Wales Memorial Fund, The Dinwoodie Charitable Trust, the Dunhill Medical Trust, The Garfield Weston Foundation, Guy's & St Thomas' Charitable Trust, Hospice Education Institute, King's College Hospital Charity, The Kirby Laing Foundation, Mr S Khoury, The Leathersellers Company, Macmillan Cancer Support, PF Fleming Trust, The Rayne Foundation, The Samuel Sebba Charitable Trust, The Sir Halley Stewart Trust, the True Colours Trust and The Wolfson Foundation, whose support has enabled CS International to undertake work in its key areas as set out in its mission statement.

### **Key management personnel**

The key management personnel of the charity are the board of trustees. The charity does not employ any staff directly, and all key decisions are made by the board. Trustees do not

## **Cicely Saunders International**

receive any remuneration for their role as trustees.

### **Fundraising**

The charity does not undertake significant activities to raise funds from the public, and has not used any professional fundraisers during the year. The charity has not received any complaints about its fundraising activities.

### **Plans for the future**

#### **Main objectives for the year**

The aims of CS International for the coming year include developing a consistent funding stream for research projects in addition to covering operating costs; and maintaining administrative overheads at a target level not exceeding five per cent.

CS International continues to secure funding for the gold standard research being undertaken at the Cicely Saunders Institute and for capacity to build the specialty of palliative care. An Action Plan for Better Palliative Care was launched in January 2021 and formed the basis of engagement with stakeholders and policy-makers in early 2021 about the future of palliative care services in the UK. Engaging policy makers at local, national and international levels is an important part of our work. CSI research has contributed to many important policy changes that have improved care for people approaching the end of life. CSI research contributed to evidence that made palliative care mandatory in the UK's 2022 Health and Care Act; and our evidence on models of care is recommended by the National Institute of Health and Care Excellence (NICE) and our needs assessment and evidence of effectiveness of palliative care contributed to the 2014 World Health Assembly resolution on palliative care requiring countries to include palliative care and research in their strategies. CSI's breathlessness research has changed clinical guidelines and policy documents internationally including the Global Initiative for Chronic Obstructive Lung Disease, the European Society for Medical Oncology and the American Society for Clinical Oncology. This work is ongoing.

#### **Aims and objectives for the future**

The need for palliative care has never been greater and is growing rapidly. As the population lives longer due to reductions in acute disease, the prevalence of other health problems increases. Patterns of dying are changing as chronic and progressive diseases coexist, and the boundaries between being ill and dying become obscured and prolonged. The very oldest people often experience multiple chronic diseases such as heart failure, respiratory failure and cancer. The dramatic increase in the older population and the multiple health and other problems of ageing will put great pressure on healthcare providers and many more people will need palliative care and support to help them live as well as possible until they die. In addition many people (including children) are living longer with

## Cicely Saunders International

serious illness and progressive conditions. Our aims and objectives for the future include:

- Develop and trial new evidence-based models of care;
- Develop and trial scientifically robust new therapies for an older population with multiple co-morbidities;
- Better understand patient choice to ensure adequate resources are in place for a rapidly ageing population;
- Increase clinical, research and teaching capacity within the field to develop the palliative care leaders of the future.

### Statement of disclosure to the auditors

- a) As far as the trustees are aware, there is no relevant audit information of which the charity's auditors are unaware; and
- b) They have taken all the steps they ought to have taken as trustees to make themselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

In preparing this report, the trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

Approved by the Board on ...30th July 2024.....  
and signed on its behalf by

Kate Kirk

.....  
Kate Kirk (Sep 17, 2024 10:09 GMT+1)

Kate Kirk  
Company Secretary

# **Cicely Saunders International**

## **Independent auditor's report to the trustees of Cicely Saunders International**

### **Opinion**

We have audited the financial statements of Cicely Saunders International (the 'charity') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2023 and of its income and expenditure for the year then ended.
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice.
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

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

### **Conclusions relating to going concern**

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

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

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

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information

## **Cicely Saunders International**

and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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

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

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

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

In light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specific by law are not made; or
- we have not received all the information and explanations we require for our audit.

### **Responsibilities of Trustees**

As explained more fully in the statement of trustees' responsibilities set out on page 5, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.



## **Cicely Saunders International**

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

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

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

Based on our understanding of the charity and its industry, we considered that noncompliance with the following laws and regulations might have a material effect on the financial statements: employment regulation, health and safety regulation, and anti-money laundering regulation.

To help us identify instances of non-compliance with these laws and regulations, and in identifying and assessing the risks of material misstatement in respect to non-compliance, our procedures included, but were not limited to:

- Inquiring of management and, where appropriate, those charged with governance, as to whether the charity is in compliance with laws and regulations, and discussing their policies and procedures regarding compliance with laws and regulations;
- Inspecting correspondence, if any, with relevant licensing or regulatory authorities;
- Communicating identified laws and regulations to the engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- Considering the risk of acts by the charity which were contrary to applicable laws and regulations, including fraud.

We also considered those laws and regulations that have a direct effect on the preparation of the financial statements, such as tax legislation, pension legislation, the Companies Act 2006, the Charities Act 2011 and the Charities Statement of Recommended Practice.

In addition, we evaluated the trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements, including the risk of management override of controls, and determined that the principal risks related to posting manual journal entries to manipulate financial performance, management bias through judgements and assumptions in significant accounting estimates, income recognition (which we pinpointed to the cut-off assertion), and significant one-off or unusual transactions.

## Cicely Saunders International

Our audit procedures in relation to fraud included but were not limited to:

- Making enquiries of the trustees and management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks related to fraud;
- Discussing amongst the engagement team the risks of fraud; and
- Addressing the risks of fraud through management override of controls by performing journal entry testing.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

### Use of the audit report

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



Nicola Wakefield (Senior Statutory Auditor)  
For and on behalf of Forvis Mazars LLP,  
Chartered Accountants and Statutory Auditor  
6 Sutton Plaza, Sutton Court Road, Sutton, Surrey, SM1 4FS

Date: 19 November 2024

# Cicely Saunders International

## Statement of financial activities for the year ended 31 December 2023

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
<b>Income and expenditure</b>					
<b>Income from:</b>					
Donations		242,153	69,596	311,749	228,655
Legacies		739,587	-	739,587	-
Investment Income		167,985	-	167,985	17,964
<b>Total income</b>		<u>1,149,725</u>	<u>69,596</u>	<u>1,219,321</u>	<u>246,619</u>
<b>Expenditure on:</b>					
Raising funds	2	9,304	3,417	12,721	11,604
Charitable activities	3	140,841	148,226	289,067	283,324
<b>Total expenditure</b>		<u>150,145</u>	<u>151,643</u>	<u>301,788</u>	<u>294,928</u>
<b>Net income/(expenditure)</b>		999,580	(82,047)	917,533	(48,309)
<b>Reconciliation of funds</b>					
Balance at 1 January 2023		<u>1,404,515</u>	<u>1,276,340</u>	<u>2,680,855</u>	<u>2,729,164</u>
Balance at 31 December 2023		<u>2,404,095</u>	<u>1,194,293</u>	<u>3,598,388</u>	<u>2,680,855</u>

All of the charity's activities are derived from continuing operations.

A comparative statement of financial activities is provided in note 13.

# Cicely Saunders International

## Balance sheet at 31 December 2023

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible fixed assets	7	-	-
		<hr/>	<hr/>
		-	-
<b>Current assets</b>			
Debtors	8	80,365	45,785
Cash at bank and in hand		3,685,351	2,853,213
		<hr/>	<hr/>
		3,765,716	2,898,998
<b>Creditors: Amounts falling due within one year</b>	9	(167,328)	(218,143)
		<hr/>	<hr/>
<b>Net current assets</b>		3,598,388	2,680,855
		<hr/>	<hr/>
<b>Net assets</b>		3,598,388	2,680,855
		<hr/>	<hr/>
<b>Funds</b>	10		
General funds		1,081,998	163,619
Designated funds		1,322,097	1,240,896
Restricted funds		1,194,293	1,276,340
		<hr/>	<hr/>
		3,598,388	2,680,855
		<hr/>	<hr/>

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

Approved by the Board on .....30th July 2024.....  
and signed on its behalf by

*Kate Kirk*

Kate Kirk (Sep 17, 2024 10:09 GMT+1)

Kate Kirk  
Trustee

## Cicely Saunders International

### Statement of cash flows for the year ended 31 December 2023

	Notes	2023 £	2022 £
<b>Net cash provided by operating activities</b>	<b>11</b>	664,153	22,001
<b>Cash flows from investing activities:</b>			
Interest received		167,985	17,964
<b>Net cash provided by investing activities</b>		<u>167,985</u>	<u>17,964</u>
Change in cash and cash equivalents in the year		832,138	39,965
Cash and equivalents bought forward		2,853,213	2,813,248
<b>Cash and equivalents carried forward</b>		<u><u>3,685,351</u></u>	<u><u>2,853,213</u></u>

## Notes to the financial statements for the year ended 31 December 2023

---

### **1 Accounting policies**

#### **1.1 Basis of accounting**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity meets the definition of a 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(s).

#### **1.2 Going concern**

These financial statements have been prepared on the going concern basis. The charity has significant net current assets, and the trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. COVID has generated an increased need for palliative care, and for research reflecting the complexity of the management of symptoms in the acute stages, in the rehabilitation phase, in bereavement impact on society, and the delivery of integrated services, for example in care homes. It is anticipated that this research will continue to be a part of complex multimorbidities research.

#### **1.3 Income**

All income is included in the Statement of Financial Activities when the charity is legally entitled to the income, receipt is probable, and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. Interest earned on fixed term deposits is accrued at the year end and included in debtors.

#### **1.4 Expenditure**

Costs of raising funds include costs incurred in encouraging others to make contributions to the charity.

Charitable expenditure comprises costs incurred in furtherance of the charity's objects, and includes research costs, and support costs.

#### **1.5 Tangible fixed assets**

Tangible fixed assets with a value exceeding £1,000 are recognised in the balance sheet at cost less depreciation. Depreciation is calculated at rates intended to write off the excess of the cost over the anticipated residual value of the assets on a straight line basis over their estimated useful economic lives. The rate used is as follows:

Computer equipment – 25% per annum

## Notes to the financial statements for the year ended 31 December 2023

---

### **1.6 Fund accounting**

Unrestricted funds comprise those monies which may be used towards meeting the charitable objects of the charity at the discretion of the trustees.

Designated funds relate to monies set aside by the trustees for a particular purpose or project from unrestricted funds.

Restricted funds comprise monies given for particular restricted purposes or projects.

### **1.7 Critical accounting judgements and key sources of estimation uncertainty**

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

There were no specific judgements, estimates and assumptions that were critical to the preparation of these financial statements.

# Cicely Saunders International

## Notes to the financial statements for the year ended 31 December 2023

### 2 Raising funds

	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Materials and PR	4,148	-	4,148	2,655
Support costs (see note 4)	5,156	3,417	8,573	8,949
	<u>9,304</u>	<u>3,417</u>	<u>12,721</u>	<u>11,604</u>

### 3 Charitable activities

	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Direct programme costs	101,765	90,133	191,898	202,779
Scientific Director	20,000	-	20,000	-
Support costs (see note 4)	19,076	58,093	77,169	80,545
	<u>140,841</u>	<u>148,226</u>	<u>289,067</u>	<u>283,324</u>

### 4 Support costs

	Raising funds £	Charitable activities £	Total 2023 £	Total 2022 £
	10%	90%		
Administrator costs	6,834	61,510	68,344	69,939
Travel and subsistence	620	5,583	6,203	-
Printing, postage & stationery	14	127	141	-
Audit fee	855	7,695	8,550	8,464
Accountancy	11	97	108	5,730
Company Secretarial	170	1,534	1,704	1,620
Professional & consultancy	31	279	310	288
Other expenses	38	344	382	3,453
	<u>8,573</u>	<u>77,169</u>	<u>85,742</u>	<u>89,494</u>

Support costs are allocated based on the staff time spent on each activity. Governance costs consisted of professional fees of £10,672 (2022: £16,102).



# Cicely Saunders International

## Notes to the financial statements for the year ended 31 December 2023

### 5 Net movement in funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Net income/(expenditure) is stated after:		
Auditors' remuneration		
- Audit	8,550	8,465
- Accounting services	108	5,730
- Company secretarial	1,704	1,620
	<u>          </u>	<u>          </u>

### 6 Staff costs and trustees' remuneration

The charity does not directly employ any members of staff. Costs relating to the Scientific Director and Administrator are shown in notes 3 and 4. These costs are recharged from King's College London.

The trustees received no remuneration in respect of their services to CS International during either year. No trustees were reimbursed expenses during either year.

### 7 Tangible fixed assets

	Computer equipment £
<b>Cost</b>	
At 1 January 2023 and 31 December 2023	3,822
	<u>          </u>
<b>Depreciation</b>	
At 1 January 2023 and 31 December 2023	3,822
	<u>          </u>
<b>Net book value</b>	
At 31 December 2023	-
	<u>          </u>
At 31 December 2022	-
	<u>          </u>

# Cicely Saunders International

## Notes to the financial statements for the year ended 31 December 2023

---

### 8 Debtors

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Prepayments and accrued income	80,365	45,785
	<u>          </u>	<u>          </u>

### 9 Creditors: Amounts falling due within one year

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Accruals	167,328	155,686
Deferred income	-	62,457
	<u>          </u>	<u>          </u>
	167,328	218,143
	<u>          </u>	<u>          </u>

# Cicely Saunders International

## Notes to the financial statements for the year ended 31 December 2023

### 10 Funds

	At 1 January 2023 £	Income £	Expenditure £	Transfers £	At 31 December 2023 £
<b>General funds</b>	163,619	939,925	(21,546)		1,081,998
<b>Designated funds</b>					
Cicely Saunders Institute Research	319,118	-	-	-	319,118
Other designated funds	30,178	-	(20,000)	-	10,178
Research implementation	591,600	9,800	(92,682)	-	508,718
Dementia Health Economics	300,000	200,000	(15,917)	-	484,083
<b>Total designated funds</b>	<b>1,240,896</b>	<b>209,800</b>	<b>(128,599)</b>	<b>-</b>	<b>1,322,097</b>
<b>Total unrestricted funds</b>	<b>1,404,515</b>	<b>1,149,725</b>	<b>(150,145)</b>	<b>-</b>	<b>2,404,095</b>
<b>Restricted funds</b>					
Breathlessness Programme	139,162	-	-	-	139,162
BuildCARE	446,456	-	-	-	446,456
Palliative Care Clusters	581,532	-	(121,792)	-	459,740
Support for MSc Scholarships	407	-	-	-	407
Gulbenkian Foundation	1,227	-	-	-	1,227
Garfield Weston	83,107	-	-	-	83,107
Halley Stewart Trust	24,449	7,139	(18,211)	-	13,377
Palliative Care for Children	-	62,457	(11,640)	-	50,817
<b>Total restricted funds</b>	<b>1,276,340</b>	<b>69,596</b>	<b>(151,643)</b>	<b>-</b>	<b>1,194,239</b>
<b>Total funds</b>	<b>2,680,855</b>	<b>1,219,321</b>	<b>(301,788)</b>	<b>-</b>	<b>3,598,388</b>

**Cicely Saunders Institute Research:** Funding for the construction of the Cicely Saunders Institute was not fully used after matched funding so it was agreed with Atlantic Philanthropies that the excess would be put to research at the Institute. The timescale for the use of these funds is under review pending the outcome of current fundraising initiatives.

**Research implementation:** Unrestricted funds received in 2019 were designated by the trustees for a programme to put research into practice through training fellowships and outreach initiatives (BuildPall).

## Notes to the financial statements for the year ended 31 December 2023

---

### 10 Funds (continued)

#### **Other designated funds:**

Other designated funds include £10,178 for administration costs.

#### **Dementia Health Economics:**

In aging societies, more people with dementia will need palliative care. Building on the work of the BuildCARE and Palliative Care Clusters programmes this programme of research is investigating health economic costs of models of care for people with dementia.

**Breathlessness Programme:** Breathlessness and breathing difficulties are among the most common and distressing symptoms for several progressive illnesses, especially towards the end of life. CS International is working with the Department of Palliative Care, Policy and Rehabilitation at King's College London to establish a multi-centre research collaboration on breathlessness.

**BuildCARE:** This programme (commencing May 2011) is funded by The Atlantic Philanthropies to build capacity, and improve access, rights and empowerment. The project has four components: The Cicely Saunders International PhD Studentship Programme; Cicely Saunders International Faculty Scholars; the International Access, Rights and Empowerment Study (IARE); and the Dissemination, Engagement and Empowerment Programme (DEE). Via these four streams of activity we aim to identify, recruit and develop future academic and clinical stars in the field of palliative care; disseminate expertise and research developed by staff at the Institute across the globe; compare palliative care experiences in London, Dublin and New York City; engage our communities in our work; empower patients and improve their access to care.

**Palliative Care Clusters:** There are three elements to this programme which was awarded to CS International by The Atlantic Philanthropies in October 2014.

- **Project GlobalCARE :** the purpose of this grant is to improve how chronic conditions are managed for millions of people by supporting the development of palliative care tools, resources and training programmes that support health care professionals to identify problems earlier, assess patients' and families' needs, and respond with more appropriate and cost-effective models of care.
- **Fellowships Consortium:** the purpose of this grant is to improve global access for the growing numbers of people in need of palliative care, and to embed palliative care into international policy and practice, by developing a global Fellowship Programme that supports international collaboration, community building and leadership development. Collaborators in this programme are based in London, Dublin, New York, Northern Ireland and Vietnam.
- **International Access Rights and Empowerment Study (IARE II):** building on the IARE component of the BuildCARE programme (see above), the purpose of this grant is to influence policy, funding and practice and to integrate palliative care into chronic care settings by supporting Phase II of an international comparative study (London, Dublin and New York).

## Notes to the financial statements for the year ended 31 December 2023

---

### 10 Funds (continued)

**Support for MSc scholarships:** Funding has been provided in memory of Professor Rob Buckman for two scholarships and by Grunenthal Limited and by Kirby Laing Foundation to support MSc scholarships in palliative care at King's College London.

**Gulbenkian Foundation:** Gulbenkian Foundation has funded the setting up of the Clinical Academic Forum of Palliative Care of the north region of Portugal.

**Garfield Weston Foundation:** The Garfield Weston Foundation has provided funds for new infrastructure and facilities at the Cicely Saunders Institute to enable the Cicely Saunders Institute's outreach programme to reach more than one million people each year across the country, capitalizing on our position as one of the leading providers of palliative care development, education and clinical research in the UK.

**Professorship Grant:** The Atlantic Philanthropies has provided funds for an endowed Professorship in Palliative Care.

**The Sir Halley Stewart Trust:** The Sir Halley Stewart Trust has provided funds for a scholarship programme to improve capacity for care for the dying in Africa through the vision of Dame Cicely Saunders.

**Palliative Care for Children:** The fund for palliative care for children is to investigate and identify attitudes and perceptions that hinder referral and access to children's palliative care services.

All fund balances at 31 December 2023 were held within net current assets.

# Cicely Saunders International

## Notes to the financial statements for the year ended 31 December 2023

### 11 Reconciliation of net (expenditure) to net cash provided by operating activities

	2023 £	2022 £
Net income/(expenditure) for the year	917,533	(48,309)
Adjustments for:		
Interest receivable	(167,985)	(17,964)
(Increase) in debtors	(34,580)	(45,595)
(Decrease)/increase in creditors	(50,815)	133,869
Net cash provided by operating activities	664,153	22,001

### 12 Financial instruments

	2023 £	2022 £
Financial assets measured at amortised cost	80,365	45,785
Financial liabilities measured at amortised cost	167,328	218,143

# Cicely Saunders International

## Notes to the financial statements for the year ended 31 December 2023

### 13 Comparative Statement of Financial Activities

	Unrestricted funds £	Restricted funds £	Total funds 2022 £
<b>Income and expenditure</b>			
<b>Income from:</b>			
Donations and Legacies	171,932	56,723	228,655
Investment income	17,964	-	17,964
	<u>189,896</u>	<u>56,723</u>	<u>246,619</u>
<b>Total income</b>	<b>189,896</b>	<b>56,723</b>	<b>246,619</b>
<b>Expenditure on:</b>			
Raising funds	4,610	6,994	11,604
Charitable activities	17,600	265,724	283,324
	<u>22,210</u>	<u>272,718</u>	<u>294,928</u>
<b>Total expenditure</b>	<b>22,210</b>	<b>272,718</b>	<b>294,928</b>
<b>Net income/(expenditure)</b>	<b>167,686</b>	<b>(215,995)</b>	<b>(48,309)</b>
<b>Reconciliation of funds</b>			
Balance at 31 December 2021	1,236,829	1,492,335	2,729,164
	<u>1,404,515</u>	<u>1,276,340</u>	<u>2,680,855</u>
Balance at 31 December 2022	<u>1,404,515</u>	<u>1,276,340</u>	<u>2,680,855</u>

### 14 Related party transactions

£19,060 (2022: £2,000) of donations were received from Trustees during the year.