



# **ANNUAL REPORT AND FINANCIAL STATEMENT**

**31 March 2021**

The Worldwide Hospice Palliative Care Alliance Company Limited by Guarantee

Registered in England and Wales No 6735120

Registered Charity No 1127569

# THE WORLD HOSPICE PALLIATIVE CARE ALLIANCE

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### TRUSTEES ANNUAL REPORT

#### 1. ADMINISTRATIVE DETAILS

##### **Registered name**

The Worldwide Hospice Palliative Care Alliance

Any other working name (or abbreviation): WHPCA

##### **Charity and Company Registration**

Registered charity: 1127569

Company limited by guarantee in England and Wales: 6735120

##### **Principal and Registered Office**

Hospice House

34-44 Britannia Street

London

WC1X 9JG

##### **Independent Examiner**

Helena Wilkinson

Price Bailey LLP

3<sup>rd</sup> Floor

24 Old Bond St

Mayfair

London

W1S 4AP

##### **Banker**

Coutts and Co.

440 Strand

London

WC2 0QS

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### Trustees (During Fiscal Year)

Dr Julie Ling	Chief Executive, European Association of Palliative Care <u>Appointed:</u> January 2015 (Chair from June 2018)
Dr Julia Downing	Chief Executive, International Children's Palliative Care Network <u>Appointed:</u> March 2017
Dr Nisla Camano Reyes	President, Panamanian Association of Palliative Care <u>Appointed:</u> November 2018
Dr Zipporah Ali	Executive directive, Kenya Hospices and Palliative Care Association <u>Re-appointed:</u> Aug 2016
Dr Emmanuel Luyirika	Executive Director, African Palliative Care Association <u>Re-appointed:</u> Aug 2016
Dr Ednin Hamzah	Vice-Chair Asia Pacific Hospice Palliative Care Network <u>Re-appointed:</u> August 2017
Mr. Craig Duncan, FCA	COO, Hospice UK <u>Appointed:</u> August 2016
Dr Agnes Csikos	Pecs-Baranya Hospice Foundation, Hungary <u>Appointed:</u> March 2017
Dr Richard Harding	Kings College, Cicely Saunders Institute <u>Appointed:</u> August 2016
Dr Frank Brennen	Physician <u>Appointed:</u> December 2016
Dr James Cleary	Director and Walther Senior Chair of Supportive Oncology, Indiana University <u>Appointed:</u> December 2016

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Dr Abhijit Dam	Secretary, Indian Association of Palliative Care <u>Appointed:</u> October 2017; <u>Resigned:</u> June 2020
Ms. Maria Marroquin	Administrator, Latin American Palliative Care Assoc. <u>Appointed:</u> August 2020
Mr. Edo Banach, JD	CEO and President National Hospice and Palliative Care Organisation <u>Appointed:</u> October 2017
Dr Helena Davies	Trustee with Palliative Care Needs <u>Appointed:</u> October 2017
Ms Sharon Baxter, MSW	Executive Director, Canadian Hospice Palliative Care Association <u>Appointed:</u> June 2018; <u>Retired:</u> December 2020
Ms Laurel Gillespie	Executive Director, Canadian Hospice Palliative Care Association <u>Appointed:</u> December 2020
Dr Stephen Watiti	Trustee with Palliative Care Needs <u>Appointed:</u> December 2018
Dr Savita Butola	Secretary, Indian Association of Palliative Care <u>Appointed:</u> March 2020
Prof Yoshiyuki Kizawa	President, Japanese Society for Palliative Medicine <u>Appointed:</u> September 2020
Prof Meera Agar	Chair, Palliative Care Australia <u>Appointed:</u> September 2020
Dr Babe Gaolebale	Botswana Ministry of Health <u>Appointed:</u> December 2020

## 2. STRUCTURE, GOVERNANCE AND MANAGEMENT

### Nature of Governing Document

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The Worldwide Hospice Palliative Care Alliance is a charitable company limited by guarantee constituted on 28 October 2008 and governed by articles and memorandum of association which were last amended on 14 August 2016. The trustees are also directors of the charity for the purposes of the Companies Act.

### **How the Charity is Constituted**

The charity is an international non-governmental organization with trustees from each region of the world. There are currently 375 members of the WHPCA from 102 countries. WHPCA members are not currently required to pay dues. The only voting members are the trustees.

### **The Board of Trustees**

Trustees are elected and appointed according to the byelaws, which identify the number of trustees from each world region. Qualified candidates for election to the Board are identified with our regional members and are elected by current trustees.

Most trustees retire from office after four years. Retiring trustees can be reappointed but a trustee who has served for two consecutive terms must take a break from office and may not be reappointed for one year. Trustees that represent named organizations in the byelaws can serve unlimited terms.

The trustees delegate day-to-day management of the charity to the executive director, Dr Stephen Connor.

The trustees set the remuneration of key management personnel based on market rates within the sector.

## **3. PUBLIC BENEFIT**

We have referred to Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set. Our achievements and performance in section 5 show how we have met the public benefit requirements.

The Worldwide Hospice Palliative Care Alliance (WHPCA) is an international nongovernmental organisation (INGO) focusing exclusively on hospice and palliative care development worldwide. Its members are national and regional hospice and palliative care organisations and affiliate organisations supporting hospice and palliative care and supporters of hospice and palliative care worldwide.

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Our vision is a world with universal access to hospice and palliative care. Our mission is “to bring together the global palliative care community to improve well-being and reduce unnecessary suffering for those in need of palliative care in collaboration with the regional and national hospice and palliative care organisations and other partners.”

Hospice and palliative care services relieves the pain and suffering of patients with life-limiting illness, supporting them and those around them physically, emotionally and spiritually. Care for patients can be in a variety of settings including their own home, at the hospice, in a hospital or in the community and can be for days, months or years.

We are here to support national hospice and palliative care organisations in promoting and developing hospice and palliative care in their countries. In the following sections, we aim to give you a snapshot of the key activities we have undertaken this year to meet our charitable objectives. This review demonstrates how our work is carried out for public benefit and how we have supported our members and others to provide and develop palliative care.

### 4. OBJECTIVES AND ACTIVITIES

The objectives of the charity are:

- to facilitate and promote the relief, care and treatment of the sick, especially the chronically and incurably ill and the dying, and the support and care of their families and carers and of the bereaved, in particular by:
- improving access to, and the quality of, palliative care, worldwide and improving the efficiency and efficacy of institutions concerned with the charitable provision of palliative care; and
- providing or facilitating education and training in palliative care and increasing awareness and understanding among the general public of the values, principles and practice of hospice and palliative care.

The main activities undertaken in relation to those purposes (from 1 April 2020 to 31 March 2021) are set out in section 5 below.

### 5. ACHIEVEMENTS AND PERFORMANCE

#### Secretariat and Governance

This year, due to the COVID-19 pandemic there were no face-to-face board meetings. However, the board did meet by teleconference 4 times during the year.

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The executive committee held monthly teleconference meetings most months.

Our first executive director, Stephen Connor, was originally appointed in January 2016, and continues to lead the organization to present.

### **Risk Management**

The trustees, together with the executive director and staff, identify risks to which the Worldwide Hospice Palliative Care Alliance is exposed and ensure that appropriate controls and systems are in place to monitor and manage those risks. A risk register is maintained and is reviewed by staff bi-weekly, by the executive committee quarterly, and by the full board annually. Current risks include potential operational impacts from COVID-19, ensuring compliance with UK General Data Protections Rules, ensuring our partner organizations are compliant with all safeguarding rules and procedures, and ensuring on-line donations and grants are accurately accounted for.

### **Communications**

The International edition of ehospice has supported WHPCA programmes and advocacy activity by reporting on: WHPCA programmes in Bangladesh, South Africa and Ethiopia, work on the Universal Health Coverage and the global NCD agenda, palliative care as part of the WHO General Programme of Work, access to medications, rights of older persons, and advocacy at the World Health Organization Executive Board Meeting and the World Health Assembly.

ehospice international published 43 articles with stories from around the world during this fiscal year. The categories were represented as follows:

Care — 23

Community Engagement — 13

Education— 7

Leadership — 4

Opinion — 1

Policy — 5

People and places – 6

The International edition of ehospice reported 44,675 sessions and 58,349 unique page views by 39,027 users over the reporting period. The decreased number of articles posted will have

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had an impact on this figure. However, the relaunch of the weekly ehospice newsletter has seen an increased amount of traffic to the site since its launch in February and so we expect these numbers to increase for 2021/2022.

The WHPCA has continued to build up its communications tools including:

- Our monthly e-newsletter which is circulated to over 215 member recipients and 2,989 newsletter subscriber recipients = total 3,204 in over 120 countries up from 2755 recipients in the previous year.
- We have been managing and updating our WHPCA website with regular news updates relating to hospice and palliative care worldwide. There were 63,441 sessions and 127,891 unique page views by 45,793 users on the WHPCA website during the reporting period.
- We have increased our engagement on social media mechanisms, including Facebook and Twitter. We currently, as of 1<sup>st</sup> July 2021 have 5,176 total page likes on Facebook, and 5260 followers on Facebook. WHPCA also has 7,566 followers on Twitter. We also have re-launched our LinkedIn page and have 183 followers and also our Instagram account where we have 175 followers.
- World Hospice and Palliative Care Day took place despite being in the midst of a global pandemic on 10 October 2020. The theme was: "My Care My Comfort." This highlighted the importance of palliative care as part of Universal Health Coverage especially in the time of COVID-19 where palliative care became more relevant to all countries than ever before. Materials were produced and utilised around the world and 104 events were registered on the website from 42 different countries down from 65 countries last year which was inevitable due to the pandemic but showed the resilience of palliative care providers and agility to find new ways to hold events, many of them being virtual.
- WHPCA Communications continued to provide support to the OSF-funded direct stakeholder project and the Joffe Charitable Trust project using digital media and lived experience spokespersons to increase demand and access to palliative care in Ethiopia and South Africa, the Compassionate Korail project in Bangladesh, and the implementation of the UK Aid Direct Project in Bangladesh.
- Our project: Using digital media and the voices of people receiving palliative care to increase demand for and access to palliative care in two Anglophone African countries has continued to grow in line with our workplan.
- The aim of the project is to draw on the powerful stories of people needing or accessing palliative care (direct stakeholders) to tell their stories to 1) raise demand for palliative care among people who would benefit from it and 2) to encourage national decision makers to include palliative care in Universal Health Coverage plans.



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### **We influence policy at the highest levels**

#### **Advocacy**

COVID-19 has impacted our advocacy focus this year as well as the way that we undertake advocacy. This year we reviewed our strategy and retained a strong focus on achieving access to palliative care as part of Universal Health Coverage (UHC) reforms. We have focussed on strengthening the support of palliative care advocates and palliative care allies worldwide to achieve our aims for palliative care for all as part of UHC. We continue to work closely with WHO, as a non-state actor in official relations. Our official relation status with WHO was extended another three years last January by the WHO Executive Board.

Our key activities through the year include:

- We ensured that the voice of people with lived experience was heard in key World Health Organisation (WHO) events including the World Health Assembly, World Health Assembly Executive Board and WHO Europe, with a focus on access to palliative care for all who need it, especially those in low and middle-income countries.
- We launched an updated version of the *Global Atlas of Palliative Care* co-branded with WHO.
- We participated in and supported a project led by the WHO to identify key national indicators to monitor palliative care access and availability.
- Our executive director has been assisting in a project to create a new Quality of Death & Dying Index to measure palliative care quality in 150 countries.
- We provided a robust response to COVID in partnership with our allies. This included building the evidence through a membership survey and launching a report on the COVID-19 and palliative care. We launched 'Time to Talk' to enable people working in palliative care and with palliative care needs to speak out and share their experiences of the pandemic and recommendations to improve care. We did a series of global webinars and briefing notes with our partners – IAHP, ICPCN and PALCHASE - to provide more support and information to people working in palliative care as they responded to COVID-19. We monitored and advocated for the inclusion of palliative care in WHO guidance on COVID-19.
- We co-organised two civil society roundtables with Dr Tedros and WHO in collaboration with our partners the International Association for Hospice & Palliative Care (IAHP) and International Federation on Ageing. These events have led to our organisations working with WHO to develop a palliative care action plan and the agreement of regular meetings to monitor global progress.

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- We continued our work to raise the voice of those living with palliative care needs including participation and facilitation of sessions by people with lived experience at the WHO Informal Consultation on involvement of people living with NCDs. Our project funded by OSF on raising the voice of people with lived experience was finalised this year and we will seek further funding to build on this initiative.
- We raised the issue of palliative care access in low and middle-income countries to reach new audiences through articles in the Global Citizen and the London Economic, with a focus on the importance of UK government support.
- We attended the Commission on the Status of Women and will publish a briefing paper on palliative care, women and girls.
- COVID-19 disrupted key planned projects on palliative care and UHC in Kenya and other in-country advocacy work, but we continued to work closely with partners in key countries.

We are building a diverse and strong movement demanding care for all

- We delivered joint webinars with our partners Help Age International and Alzheimer's Disease International on the issues around palliative care, care, older people and COVID-19 and collaborated with Chatham House on a webinar on palliative care and UHC.
- We joined new networks including the UK working group on NCDs, BOND as well as strengthening our involvement within our existing networks including Action for Global Health with a focus on the UK government. This work seeks to increase UK government support of international aid, including palliative care. We also submitted to UK parliamentary inquiries including the inquiry on Coronavirus and collaborated on letters to the UK government on issues around international aid.
- We were pleased to participate in the ground-breaking fellowship on palliative care by Institute of Palliative Medicine (Kerala), St Christopher's Hospice and BSMMU.

**We are building a diverse and strong movement demanding care for all**

- We secured funding to implement a project to raise the voice of direct stakeholders in palliative care across palliative care advocacy and all of our activities. The voices of those who are experts by experience are a crucial aspect of the movement to demand care for all.
- Our WHO/WHPCA *Global Atlas of Palliative Care at the End of Life* (2014) has now been downloaded over 140,000 times. A new 2<sup>nd</sup> edition of the *Global Atlas* with WHO launched in October 2020 and has so far been downloaded over 29,000 times.

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<http://www.thewhpc.org/resources/global-atlas-on-end-of-life-care>

### Organisational Development and Programme Support

WHPCA has been providing technical support to the government of Greece in developing a national strategy for development and implementation of palliative care. This year the project was in hiatus due to the COVID-19 pandemic but should restart soon.

WHPCA and other partner organizations have been providing in-kind technical support to the Hospice and Palliative Professionals Association in the Russian Federation including on-line teaching, case conferences, and professional development throughout the year.

WHPCA together with our partner INGO's the International Children's Palliative Care Network, the IAHPC, and a network for palliative care in Humanitarian Emergencies developed and carried out 14 global webinars addressing the COVID-19 Pandemic's impact on palliative care worldwide. This webinar series reached over 6,716 attendees on-line live and asynchronously from over 50 countries.

The WHPCA Palliative Care Toolkit and training manual continues to be a useful resource for those developing palliative care in limited resource settings at <http://www.thewhpc.org/resources/memberresources/national-palliative-care-strategies/>. An updated version of the toolkit is now available. The toolkit & training manuals have been downloaded over 63,600 times. The WHPCA continues to be focused on support of hospice and palliative care development in low and middle-income countries. We have received funding for a programme to support palliative care delivery in communities in Bangladesh, have developed strong indigenous palliative care models with local members and are working on funding for further programmes. We also received two grants specifically to assist members in their response to COVID-19.

Our co-edited book *Building Integrated Palliative Care Programs and Services* (2017) that is free to download <http://www.thewhpc.org/resources/building-integrated-palliative-care-programs-and-services> and has been downloaded over 3,500 times.

## 6. FINANCIAL REVIEW

Income for the financial year was £326,925 (2019/20: £272,718), including significant grants from the Open Society Foundation, the US Cancer Pain Relief Committee, the Stavros Niarchos Foundation, the UK Department for International Development's UK Aid Direct program, True Colours Trust, and the Joffe Charitable Trust. We are extremely grateful to them for their

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support. Expenditure for the year totalled £309,153 (2019/20: £343,312), as a result of increased programme delivery costs.

During the year WHPCA recorded net income of £17,772 (2019/20: (£70,594)) due to commitments to spend funds from the previous fiscal year. This included a small increased surplus on unrestricted general funds of £2,784 (2019/20: £8,988) before transfers between funds. Total unrestricted funds at the end of the year were £147,498 (2019/20: £31,602). Total funds carried forward at the end of the fiscal year were £179,248 (2019/20: £161,476).

Where there are restricted funds in deficit, commitments have been given by the donors to provide further funding in the new financial year to cover those deficits.

### 7. RESERVES

The charity holds limited free reserves at the end of the year. The trustees aim to hold reserves of at least £50,000 and not more than £250,000, based on an analysis of our expenditure commitments, charitable need and the security of our income streams. As the current free reserves are within this range, the trustees are satisfied with the current level of funds. COVID-19 has not had a negative impact on our operations and reserves this year, though only through March. We have received two additional COVID-19 grants since the close of the fiscal year and based on our budget and cash forecasts we anticipate ending next fiscal year with close to £50,000 in free reserves.

The trustees are confident that this level of reserves is sufficient to enable the charity to continue as a going concern for at least one year from the date of signing this report.

### 8. PLANS FOR FUTURE PERIODS

The WHPCA will continue to work toward achieving its mission through the implementation of our three-year strategic plan (2019-21). Work on a new strategic plan for 2022-25 will be done before the end of this calendar year. Currently the five strategic areas of focus are:

1. **INFLUENCING CHANGE:** We will reduce suffering by including palliative care in universal health coverage basic packages of care in low-and-middle income countries
2. **TRACKING PROGRESS:** We will ensure that palliative care progress is tracked and monitored by policy makers using standardized, tested, and reliable national indicators

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3. **BUILDING A MOVEMENT:** We will work to build a movement of direct stakeholders, carers, civil society, government, and academia to improve understanding and demand for palliative as part of Universal Health Coverage
4. **GENERATING FUNDS:** We will work with our member organizations to increase funding and technical assistance to palliative care organisations worldwide to increase access to essential palliative care as part of Universal Health Coverage
5. **WORKING COLLABORATIVELY:** We will grow as a strong regional and national member driven global alliance working collaboratively in meaningful partnership with others.

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also directors of Worldwide Hospice Palliative Care Alliance for the purposes of company law)) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the directors are required to:

1. select suitable accounting policies and then apply them consistently;
2. observe the methods and principles in the Charities SORP FRS102 (2019);
3. make judgments and accounting estimates that are reasonable and prudent;
4. state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
5. prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for

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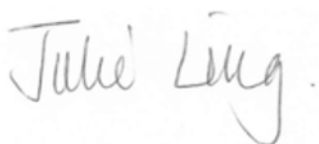
safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

### **Independent examiner**

Price Bailey LLP was re-appointed as the charity's independent examiner for this fiscal year.

Approved by the trustees on 9 September 2021 and signed on their behalf by

A handwritten signature in dark ink, appearing to read 'Julie Ling'.

Dr Julie Ling

Chair, WHPCA

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## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WORLDWIDE HOSPICE PALLIATIVE CARE ALLIANCE**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2021 which are set out on pages 17 to 30.

### **Responsibilities and basis of report**

As the charity trustees of the 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 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 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 examiner's statement**

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 that in any material respect:

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 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

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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.



Helena Wilkinson FCA

For and on behalf of Price Bailey LLP  
3rd Floor, 24 Old Bond St, Mayfair, London W1S 4AP

Date: 20 October 2021



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### Statement of Financial Activities (Incorporating an income and expenditure account)

**For the year ended 31 March 2021**

		Unrestricted	Restricted	2021 Total	2020 Total
	Note	£	£	£	£
<b>Income</b>					
Donations and legacies	2a	4,713	322,212	326,925	272,718
Income from charitable activities	2b	-	-	-	-
<b>Total income</b>		<u>4,713</u>	<u>322,212</u>	<u>326,925</u>	<u>272,718</u>
<b>Expenditure</b>					
Raising funds	3	1,929	-	1,929	1,350
Charitable activities	3	-	307,224	307,224	341,962
<b>Total Expenditure</b>		<u>1,929</u>	<u>307,224</u>	<u>309,153</u>	<u>343,312</u>
<b>Net income / (expenditure) before</b>		<b>2,784</b>	<b>14,988</b>	<b>17,772</b>	<b>(70,594)</b>
Transfers between funds		<u>113,112</u>	<u>(113,112)</u>	<u>-</u>	<u>-</u>
<b>Net income / (expenditure) after</b>		<b>115,896</b>	<b>(98,124)</b>	<b>17,772</b>	<b>(70,594)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>31,602</u>	<u>129,874</u>	<u>161,476</u>	<u>232,068</u>
<b>Total funds carried forward</b>	11	<u><b>147,498</b></u>	<u><b>31,750</b></u>	<u><b>179,248</b></u>	<u>161,474</u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above.

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### Balance sheet

**As at the 31 March 2021**

		2021	2020
	Note	£	£
<b>Tangible Fixed Assets</b>	<b>8</b>	<b>675</b>	<b>0</b>
<b>Current assets</b>			
Cash at bank and in hand		160,215	151,393
Debtors	9	19,718	6,164
		<b>179,933</b>	157,557
<b>Liabilities</b>			
Creditors: amounts due within 1 year	10	(1,360)	(2,847)
<b>Net current assets</b>		<b>178,573</b>	154,710
<b>Net assets</b>		<b>179,248</b>	154,710
<b>Funds</b>			
Restricted funds		31,750	129,874
Unrestricted funds		147,498	31,602
<b>Total charity funds</b>	<b>11</b>	<b>179,248</b>	<b>161,476</b>

The notes on pages 18 to 28 form part of these financial statements.

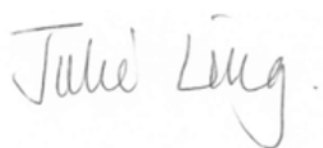
For the year ending 31 March 2021, the company was entitled to exemption from audit under section 477 of the Companies Act 2006

Directors' responsibilities:

- the members have not required the company to obtain an audit of its account 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

Approved by the trustees on 9 September 2021 and signed on their behalf by

Dr Julie Ling  
Chair



**Company number: 6735120**

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### Notes to the financial statements

**For the year ended 31 March 2021**

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#### **1. Accounting policies**

##### **a) Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice Applicable to Charities Preparing their Accounts in Accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 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 functional currency is pounds sterling.

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 notes.

##### **b) Company status**

The charity is a company limited by guarantee. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

##### **c) Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are to be used for specific purposes as laid down by the donor.

##### **d) Income**

Voluntary income including donations, gifts and grants that provide core funding or are of general nature are recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability.

# THE WORLD HOSPICE PALLIATIVE CARE ALLIANCE

## ANNUAL REPORT AND FINANCIAL STATEMENT

31 March 2021

### **1. Accounting policies (continued)**

#### **e) Expenditure**

Expenditure is included in the statement of financial activities when incurred and includes attributable VAT which cannot be recovered.

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly allocated to either charitable or governance costs, they have been apportioned based on an estimate of the time devoted to the respective areas.

#### **f) Going Concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern, and income received up to the date of signing these accounts suggests the budget will be met.

#### **g) Debtors**

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of any trade discounts due. Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

#### **h) Creditors**

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

#### **i) Cash at bank and in hand**

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

# THE WORLD HOSPICE PALLIATIVE CARE ALLIANCE

## ANNUAL REPORT AND FINANCIAL STATEMENT

31 March 2021

### 1. Accounting policies (continued)

#### j) Pension

The company operate a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

#### k) Financial instruments

The charity only has financial assets and liabilities that qualify as basic financial instruments, which are all measured at cost.

### l) Significant estimates and judgements

No significant judgements, accounting policies or assumptions have been made by management in applying the charity's accounting policies.

### 2. Income

#### a) Donations and Legacies

			2021			2020
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
<b>Grants from foundations and trusts</b>						
Grant from USCP	-	42,506	<b>42,506</b>	-	-	-
Grant from UK DFID	-	108,205	<b>108,205</b>	-	82,280	82,280
Grant from Open Society Foundations	-	118,459	<b>118,459</b>	-	97,135	97,135
Grant from Anonymous Foundation	-	35,407	<b>35,407</b>	-	-	-
Grant from True Colours Trust	-	-	-	-	17,360	17,360
Grant from Stavros Niachos Foundation	-	17,635	<b>17,635</b>	-	30,439	30,439
Grant from Joffe Trust	-	-	-	-	40,000	40,000
	-	322,212	<b>322,212</b>	-	267,214	267,214
	12		-			-
Income from related parties	12	5,663	<b>5,663</b>	-	-	-
Exchange gains/(losses)		(1,385)	<b>(1,385)</b>	4,704	-	4,704
Individual donations		435	<b>435</b>	800	-	800
<b>Total</b>	<b>4,713</b>	<b>322,212</b>	<b>326,925</b>	<b>5,504</b>	<b>267,214</b>	<b>272,718</b>

# THE WORLD HOSPICE PALLIATIVE CARE ALLIANCE

## ANNUAL REPORT AND FINANCIAL STATEMENT

31 March 2021

### Notes to the financial statements

For the year ended 31 March 2021

### 3. Expenditure

	Direct Costs	Support Costs	2021 Total	Direct Costs	Support Costs	2020 Total
	£	£	£	£	£	£
<b>Raising funds</b>						
Cost of generating donations and grants	1,929	0	<b>1,929</b>	1,350	0	<b>1,350</b>
<b>Charitable Activities</b>						
Capacity Building	84,135	14,904	<b>99,039</b>	80,995	13,199	<b>94,194</b>
Strengthening Palliative Care in:	-	-		-	-	
Bangladesh (Anonymous funder)	32,389	5,129	<b>37,518</b>	30,324	7,752	<b>38,076</b>
Bangladesh (DFID funding)	60,321	1,002	<b>61,323</b>	78,880	2,004	<b>80,884</b>
Greece	1,000	3,465	<b>4,465</b>	29,649	4,548	<b>34,197</b>
Worldwide COVID response (DFID funding)	41,528	3,286	<b>44,814</b>	-	-	-
Joffe Foundation project	29,802	3,231	<b>33,033</b>	32,663	6,451	<b>39,114</b>
USCP Project	23,348	3,684	<b>27,032</b>	50,707	4,788	<b>55,495</b>
	<b>272,523</b>	<b>34,701</b>	<b>307,224</b>	<b>303,218</b>	<b>38,742</b>	<b>341,960</b>
<b>Total Expenditure</b>	<b>274,452</b>	<b>34,701</b>	<b>309,153</b>	<b>304,568</b>	<b>38,742</b>	<b>343,310</b>

# THE WORLD HOSPICE PALLIATIVE CARE ALLIANCE

## ANNUAL REPORT AND FINANCIAL STATEMENT

31 March 2021

### Notes to the financial statements

**For the year ended 31 March 2021**

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### 3. Expenditure (continued)

#### b) Analysis of Support Costs

	2021	2020
	£	£
<b>Governance</b>		
Trustee Travel	148	2,028
Tax and Independent Examination	1,020	1,350
	<b>1,168</b>	<b>3,378</b>
<b>Other Support Costs</b>		
Travel, accommodation & subsistence		1,583
Accountancy and HR	9,970	9,455
Miscellaneous	5,312	10,692
General advocacy	11,520	412
Communications Costs	3,120	7,456
Gifts in Kind - staff time for comms	12	-
Depreciation	225	879
Website	3,386	4,887
<b>Total Support Costs</b>	<b>34,701</b>	<b>38,742</b>

Support costs have been allocated based on an estimate of time spent.

### 4. Net income/(expenditure) for the year

This is stated after charging / crediting:	2021	2020
	£	£
Net losses/(gains) on foreign exchange	1,385	(4,704)
Independent Examiners fees	900	900

# THE WORLD HOSPICE PALLIATIVE CARE ALLIANCE

## ANNUAL REPORT AND FINANCIAL STATEMENT

31 March 2021

### Notes to the financial statements

**For the year ended 31 March 2021**

#### 5. Wages and Salaries

	2021	2020
	£	£
Salaries	112,474	112,055
National Insurance	955	464
Pension	2,429	3,644
	<u>115,858</u>	<u>116,163</u>

No employee earned more than £60,000 in the current or prior year.

The key management personnel for the year comprise the trustees. The charity's trustees were not paid and did not receive any benefits from employment with WHPCA in the year (2020: £nil). They were reimbursed expenses during the year as stated in note 11.

#### b) Staff numbers

The average monthly head count was 4 (2020: 4)

	2021	2020
	No	No
At 31 March, the head-count was as follows		
Raising funds	-	-
Charitable activities	4	4
Total	<u>4</u>	<u>4</u>

#### 6. Pension

WHPCA contributes towards defined contribution pension plans for employees. Pension costs are recognised when they fall due.

The costs of the defined contribution scheme are included with the associated staff costs and allocated therefore to raising funds and charitable activities. £360 (2020 - £nil) was owing to the pension scheme at the year end.



# THE WORLD HOSPICE PALLIATIVE CARE ALLIANCE

## ANNUAL REPORT AND FINANCIAL STATEMENT

31 March 2021

### Notes to the financial statements

**For the year ended 31 March 2021**

#### 7. Taxation

WHPCA is exempt from corporation tax as all its income is applied for charitable purposes.

#### 8. Tangible Fixed Assets

	IT equipment
	£
Cost at the start of the year	1,758
Additions	900
<b>At the end of the year</b>	<b>2,658</b>
Depreciation at the start of the year	1,758
Charge for the year	225
<b>At the end of the year</b>	<b>1,983</b>
<b>Net book value at the end of the year</b>	<b>675</b>
Net book value at the start of the year	-

#### 9. Debtors

	2021	2020
	£	£
Other debtors	-	1,652
Amounts due from Hospice UK	19,718	4,512
	<b>19,718</b>	<b>6,164</b>

#### 10. Creditors: Amounts falling due in less than one year

	2021	2020
	£	£
Trade creditors	360	1,847
Accruals	1,000	1,000
	<b>1,360</b>	<b>2,847</b>

#### 11. Analysis of net assets between funds

			2021
	Unrestricted	Restricted	Total
	£	£	£
Tangible fixed assets	675	-	<b>675</b>
Net current assets	146,823	31,750	<b>178,573</b>
	<b>147,498</b>	<b>31,750</b>	<b>179,248</b>
			2020
	Unrestricted	Restricted	Total
	£	£	£
Net current assets	31,602	134,738	<b>166,340</b>
	31,602	134,738	166,340

# THE WORLD HOSPICE PALLIATIVE CARE ALLIANCE

## ANNUAL REPORT AND FINANCIAL STATEMENT

31 March 2021

### Notes to the financial statements

**For the year ended 31 March 2021**

#### 12. Analysis of funds

An analysis of restricted funds is shown below

	1 April 2019	Income	Expenditure	Transfers	31 March 2020
	£	£	£	£	£
<b>Restricted funds</b>					
OSF Capacity Building	109,385	97,135	(99,028)	-	107,492
USCP Project	54,755	-	(55,495)	-	(740)
Joffe Charitable Trust	32,147	40,000	(39,114)	-	33,033
DFID Bangladesh Project	(16,778)	82,280	(80,884)	-	(15,382)
True Colours Trust	-	17,360	-	-	17,360
Greece Project	(11,218)	30,439	(34,197)	-	(14,976)
Bangladesh Project	41,163	-	(38,076)	-	3,087
<b>Total restricted funds</b>	<b>209,454</b>	<b>267,214</b>	<b>(346,794)</b>	<b>-</b>	<b>129,874</b>
<b>Unrestricted funds</b>	<b>22,614</b>	<b>5,504</b>	<b>3,484</b>	<b>-</b>	<b>31,602</b>
<b>Total funds</b>	<b>232,068</b>	<b>272,718</b>	<b>(343,310)</b>	<b>-</b>	<b>161,476</b>

	1 April 2020	Income	Expenditure	Transfers	31 March 2021
	£	£	£	£	£
<b>Restricted funds</b>					
OSF Capacity Building	107,492	118,459	(99,041)	(113,112)	13,798
USCP Project	(740)	42,506	(27,032)	-	14,734
Joffe Charitable Trust	33,033		(33,033)	-	-
DFID Bangladesh Project	(15,382)	63,391	(61,323)	-	(13,314)
DFID Covid Project	-	44,814	(44,814)	-	-
True Colours Trust	17,360	-	-	-	17,360
Greece Project	(14,976)	17,635	(4,465)	-	(1,806)
Bangladesh Project	3,087	35,407	(37,516)	-	978
<b>Total restricted funds</b>	<b>129,874</b>	<b>322,212</b>	<b>(307,224)</b>	<b>(113,112)</b>	<b>31,750</b>
<b>Unrestricted funds</b>	<b>31,602</b>	<b>4,713</b>	<b>(1,929)</b>	<b>113,112</b>	<b>147,498</b>
<b>Total funds</b>	<b>161,476</b>	<b>326,925</b>	<b>(309,153)</b>	<b>-</b>	<b>179,248</b>

Transfers between funds represent amounts that the donor has agreed can now be used for unrestricted purposes

# THE WORLD HOSPICE PALLIATIVE CARE ALLIANCE

## ANNUAL REPORT AND FINANCIAL STATEMENT

31 March 2021

### 12. Analysis of funds (continued)

OSF have provided annual grants for capacity building of the organisation for several years.

The project funded by the US Cancer Pain Relief Committee is to support WHPCA's technical assistance at the WHPO in implementing the PC resolution.

The grant from the Joffe Charitable Trust is to support a project entitled "Using digital media

The grant from True Colours Costs was to support the work of the fundraising and international programmes manager.

We are undertaking two palliative care development projects in Bangladesh. One is funded by DFID and the other by an anonymous trust.

DFID are also funding our work in response to the COVID-19 crisis

The Stavros Niarchos Foundation is funding a project to develop palliative care provision in Greece

A UK trust which wishes to remain anonymous is funding a palliative care development project in Bangladesh. The second stage of this project began in April 2018 and is expected to last two years.

### 13. Related party transactions

#### Trustees

WHPCA paid the cost of travel and expenses incurred by Trustees whilst fulfilling their duties to WHPCA. This includes the reimbursement of expenses totalling £148 (2020: £2,028).

#### Hospice UK

Hospice UK, a UK registered charity, is a member of WHPCA and the Chief Operating Officer of Hospice UK - Craig Duncan - is a trustee of WHPCA.

Hospice UK also provided various services to WHPCA, including financial management and payroll services valued at £9,300 (2020: £11,000).

At the year end Hospice UK owed £19,718 to WHPCA (2020: £4,512).

# **THE WORLD HOSPICE PALLIATIVE CARE ALLIANCE**

## **ANNUAL REPORT AND FINANCIAL STATEMENT**

**31 March 2021**

### **Notes to the financial statements**

**For the year ended 31 March 2020**

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#### **13. Related party transactions (continued)**

**There are no other related party transactions.**

#### **14. Ultimate controlling party**

**There is no overall controlling party.**

# THE WORLD HOSPICE PALLIATIVE CARE ALLIANCE

## ANNUAL REPORT AND FINANCIAL STATEMENT

31 March 2021

### The Worldwide Hospice Palliative Care Alliance

#### Statement of Financial Activities (Incorporating an income and expenditure account)

**For the year ended 31 March 2020**

			<b>2020</b>	2019
	Unrestricted	Restricted	<b>Total</b>	Total
<b>Note</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income</b>				
Donations and legacies	5,504	267,214	<b>272,718</b>	367,656
Income from charitable activities	-	-	-	6,155
<b>Total income</b>	<b>5,504</b>	<b>267,214</b>	<b>272,718</b>	<b>373,811</b>
<b>Expenditure</b>				
Raising funds	1,350	-	<b>1,350</b>	18
Charitable activities	(4,834)	346,796	<b>341,962</b>	359,963
<b>Total Expenditure</b>	<b>(3,484)</b>	<b>346,796</b>	<b>343,312</b>	<b>359,981</b>
<b>Net income / (expenditure) in the</b>	<b>8,988</b>	<b>(79,582)</b>	<b>(70,594)</b>	<b>13,830</b>
<b>Reconciliation of funds</b>				
Total funds brought forward	22,614	209,454	<b>232,068</b>	218,238
<b>Total funds carried forward</b>	<b>31,602</b>	<b>129,872</b>	<b>161,474</b>	<b>232,068</b>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above.