

THE WORLD HOSPICE PALLIATIVE CARE ALLIANCE ANNUAL REPORT AND FINANCIAL STATEMENT

31 March 2022



ANNUAL REPORT AND FINANCIAL STATEMENT

31 March 2022

The Worldwide Hospice Palliative Care Alliance Company Limited by Guarantee

Registered in England and Wales No 6735120

Registered Charity No 1127569

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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
3rd 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 Unlimited Term
Dr Nisla Camano Reyes	President, Panamanian Association of Palliative Care <u>Appointed</u> : November 2018
Dr Emmanuel Luyirika	Executive Director, African Palliative Care Association <u>Unlimited Term</u>
Dr Ednin Hamzah	Vice-Chair Asia Pacific Hospice Palliative Care Network <u>Re-appointed</u> : August 2017 Unlimited Term
Mr. Craig Duncan, FCA	COO, Hospice UK <u>Appointed</u> : August 2016 <u>Re-appointed</u> Aug 2020
Dr Agnes Csikos	Pecs-Baranya Hospice Foundation, Hungary <u>Appointed</u> : March 2017 <u>Re-appointed</u> Mar 2021
Dr Richard Harding	Kings College, Cicely Saunders Institute <u>Appointed</u> : August 2016 <u>Re-appointed</u> Mar 2020
Dr Frank Brennen	Physician <u>Appointed</u> : December 2016 <u>Re-appointed</u> Dec 2020
Dr James Cleary	Director and Walther Senior Chair of Supportive Oncology, Indiana University <u>Appointed</u> : December 2016 <u>Re-appointed</u> Dec 2020
Ms. Maria Marroquin	Administrator, Latin American Palliative Care Assoc. <u>Appointed</u> : August 2020 Unlimited Term
Mr. Edo Banach, JD	CEO and President National Hospice and Palliative Care Organisation <u>Appointed</u> : October 2017 <u>Re-appointed</u> Aug 2021
Dr Helena Davies	Trustee with Palliative Care Needs <u>Appointed</u> : October 2017
Ms Laurel Gillespie	Executive Director, Canadian Hospice Palliative Care

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	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 Unlimited Term
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 Gaosebale	Botswana Ministry of Health <u>Appointed:</u> December 2020

2. STRUCTURE, GOVERNANCE AND MANAGEMENT

Nature of Governing Document

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 25 July 2017. 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 400 organizational members of the WHPCA from 103 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.

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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.

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:

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- 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 2021 to 31 March 2022) 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 in March, June, September, and December. The executive committee held teleconference meetings between board calls..

Our first executive director, Dr 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 securing income, dealing with potential economic downturn, ensuring compliance with UK General Data Protections Rules, ensuring our partner organizations are compliant with all safeguarding and grant funding rules and procedures, and ensuring on-line donations and grants are accurately accounted for.

Communications

WHPCA publishes the international edition of ehospice (a separate charity) which supported WHPCA programmes and advocacy activity by reporting on WHPCA programmes and efforts to achieve Universal Health Coverage and palliative care services for those who need it 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 93 (2020/21 43) articles with stories from around the world during this fiscal year. The categories were represented as follows:

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Care — 28

Community Engagement — 11

Education— 16

Leadership — 5

Opinion — 7

Policy — 5

People and places – 9

In the media – 6

Research – 5

Must read - 1

The International edition of ehospice reported 95,503 sessions an improvement from the previous year's 44,675 sessions, 81,736 new users and 118,693 page views by 84,197 users over the reporting period. The increased number of articles posted had an impact on this figure.

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

- Our monthly e-newsletter which is circulated to over 210 member recipients and 2,928 newsletter subscriber recipients = a total of 3,186 in over 120 countries with a slight decrease from 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 52,000 sessions and 121,649 page views and 95,591 unique page views by 40,000 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 1st July 2021 have total page likes on Facebook, and 5,747 followers on Facebook. WHPCA also has 7,524 followers on Twitter. We also have re-launched our LinkedIn page and have 261 followers and our Instagram account where we have 273 followers.
- World Hospice and Palliative Care Day took place despite being in the midst of a global pandemic on 9 October 2021. The theme was: **“Leave No One Behind - Equal access to palliative care.”** This highlighted need for equity in access to palliative care and everyone deserves the best care possible regardless of who they are or where they live in the world. Palliative care is yet to be fully integrated into the healthcare system of most countries especially the low and middle-income countries. The COVID-19 pandemic only exacerbated the challenges faced in the healthcare system. Materials were produced and utilised around the world and 67 events were registered on the website from 39 different countries down from 42 countries last year which was inevitable due to the pandemic but showed the

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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.

We influence policy at the highest levels

Advocacy

This year we continued to focus our advocacy around integrating palliative care as part of health system strengthening and Universal Health Coverage reforms. We continued to work together with palliative care advocates and palliative care allies worldwide to achieve our aims for palliative care for all as part of UHC, with a particular focus on enabling the voice of people with lived experience of palliative care to be heard. We continue to work with WHO, as a non-state actor in official relations, and develop strong, collaborative non-state actor partnerships to deliver our objectives.

Our key activities through the year include:

- We contributed to high level events ensuring the voice of palliative care, and more specifically, people with palliative care needs was heard. This included the June 2021 World Health Assembly including the civil society pre-consultation and the January 2022 Executive Board.
- We have worked to support the implementation of the WHO Palliative Care Action Plan through active engagement on the WHO palliative care working group and with partners, including:
 - Quarterly meetings with the WHO Internal Palliative Care Working Group
 - Membership in and support of:
 - The WHO HIV Quality of Care Working Group
 - The WHO Global Network for Long Term Care
 - The WHO Cervical Cancer Elimination program
 - The WHO Childhood Cancer Initiative
 - The WHO Civil Society Working Group on NCD's and Pandemic Readiness
- Our project in Kenya to support the integration of UHC was disrupted due to COVID. We found a resolution for this disruption and will begin implementation in 2022-2023.
- As part of World Hospice and Palliative Care Day we published a new report on Equity in Palliative Care and ensured key messaging reflected the voices of people with lived experience globally on palliative care equity issues.

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- We delved deeper into the economics of palliative care – requesting support for palliative care in the WHO Council on the Economics for all Commission and co-publishing work on palliative care and economics.
- We worked with the Open Society Foundations to co-publish articles on global work supported by OSF to advance palliative care, including lessons learned.

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

- Our membership of the UK working group on NCDs including working collaboratively on a project to research and share the impact of NCDs financing on people with lived experience globally, including those with palliative care needs. This led to a meeting with the UK government civil servants on the findings, policy recommendations and the way forward.
 - We worked collaboratively with UK based NGO colleagues on a survey on the life course approach and will publish results in 2022-2023.
- We have delved deeper into work on inequalities in palliative care including delivering sessions on inequality at the global Fellowship led by the Institute of Palliative Medicine (Kerala), St Christopher's Hospice and BSMMU.
 - We have continued to focus our work on targeted equity issues in palliative care integrating it across our advocacy, communications and programming including relating to gender and people with disabilities.
 - We have continued our support of palliative care in humanitarian crisis by launching a fundraising platform for those affected by the crisis in Ukraine, and working collaborative with others to improve access to palliative care.
- Our WHO/WHPCA *Global Atlas of Palliative Care at the End of Life* (2014) has now been downloaded over 160,000 times. A new 2nd edition of the *Global Atlas* with WHO launched in October 2020 and has so far been downloaded over 68,000 times.
<http://www.thewhpc.org/resources/global-atlas-on-end-of-life-care>

Organisational Development and Programme Support

In Bangladesh, the next phase of our funded work, ***Building an integrated age-attuned model of supportive palliative care in Bangladesh*** project started in March. The project is implemented by a consortium of local partners (AYAT and BSMMU) and international partners (St. Christophers and the WHPCA). It aims to make available supportive palliative care integrating government and community health services in one Upazila Health Complex in Narayanganj, reaching at least 950

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people with palliative care needs in their homes or at the outpatient department. To achieve this reach, training and mentoring will significantly increase the pool of skilled and supported health workers available and providing patient-centred care, and the project will mobilise and support community-based organisations, family members and community volunteers to engage in palliative care. At the national level, the project advocates for and provides technical support to the development of a national policy framework and budget allocation for palliative care, as well as the inclusion of palliative care in Universal Health Coverage.

WHPCA, in partnership with Alzheimer's Disease International and the World Innovation Summit on Health (WISH), has been assisting the government of Qatar to expand its capacity to deliver palliative care to older non-cancer patients. A needs assessment and initial palliative care education program was done and a report will be released at the WISH summit this fall. An expanded training program and policy roadmap is planned for the coming year.

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 remained in hiatus due to the COVID-19 pandemic but should restart.

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. The war in Ukraine has limited what can be done going forward but we continue to support palliative care professionals throughout the Eurasia region with our partner organization, the American Eurasia Cancer Alliance.

WHPCA together with our partner INGO's the International Children's Palliative Care Network, the IAHP, 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 70,600 times.

The WHPCA continues to be focused on support of hospice and palliative care development in low and middle-income countries. We received funding for the above programme to support palliative care delivery in Bangladesh, have developed strong indigenous palliative care models with local members and are working on funding for further programmes.

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 12,500 times.

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6. FINANCIAL REVIEW

Income for the finance year was £180,971 (2020/21: £326,925), including significant grants from the Open Society Foundation, the US Cancer Pain Relief Committee, the UK Department for International Development's UK Aid Direct program, Anonymous, Noncommunicable Disease Alliance, and Global Giving Foundation. We are extremely grateful to them for their support. Expenditure for the year totalled £156,142 (2020/21: £309,153), as a result of increased programme delivery costs.

During the year WHPCA recorded net income of £24,829 (2020/21: (£17,772) due to commitments to spend funds from the previous fiscal year. There was a large increase in unrestricted general funds expenditure of -£75,292 (2020/21: £17,772) that brings total unrestricted funds to £72,206 (2020/21: £147,498). Total funds carried forward at the end of the fiscal year were £204,077 (2020/21: £179,248).

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, based on an analysis of our expenditure commitments, charitable need and the security of our income streams. As the current free reserves are £72,206, the trustees believe this level of reserves is appropriate to remain a going concern for the next twelve months. COVID-19 has not had a negative impact on our operations and reserves this year, though only through March. Our budget and cash forecasts we anticipate ending next fiscal year with slightly less than £50,000 in free reserves.

8. PLANS FOR FUTURE PERIODS

The WHPCA will continue to work toward achieving its mission through the implementation of our new three-year strategic plan (2022-25). 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 and international indicators
3. **BUILDING A MOVEMENT:** We will work to build a movement of people with palliative care needs (PWPCN), carers, civil society, government, and academia to improve understanding and demand for palliative as part of Universal Health Coverage
4. **BUILDING MODELS OF Palliative Care (PC):** We will work with our members and partners to continue to build models of indigenous PC in low and middle-income

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countries to serve as 'beacons' of PC provision with funding and technical assistance to increase access to essential palliative care as part of Universal Health Coverage

- 5. GROWING A GLOBAL ALLIANCE: We will grow a strong regional and national and international 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 Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and its subsidiaries and of the incoming resources and application of resources, including the income and expenditure, of the charitable company and its subsidiaries for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently
- observe the methods and principles in the Charities Statement of Recommended

Practice 2019 (FRS102)

- make judgements and estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards have been followed, subject to

any material departures disclosed and explained in the financial statements

- prepare the financial statements on the going concern basis unless it is inappropriate

to presume that the charitable company will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial

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information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislations in other jurisdictions.

The Report of the Trustees has been prepared in accordance with the special provisions applicable to companies' subject to the small companies' regime.

Independent examiner

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

Approved by the trustees on 03 November 2022 and signed on their behalf by



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 2022 which are set out on pages 14 to 26.

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

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
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

Date: 08 November 2022

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

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The Worldwide Hospice Palliative Care Alliance

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

For the year ended 31 March 2022

		Unrestricted	Restricted	2022	2021
	Note	£	£	Total	Total
				£	£
Income					
Donations and legacies	2a	27,570	153,401	180,971	326,925
Income from charitable activities	2b	-	-	-	-
Total income		<u>27,570</u>	<u>153,401</u>	<u>180,971</u>	<u>326,925</u>
Expenditure					
Raising funds	3	-	-	-	1,929
Charitable activities	3	102,862	53,280	156,142	307,224
Total Expenditure		<u>102,862</u>	<u>53,280</u>	<u>156,142</u>	<u>309,153</u>
Net income / (expenditure) before		(75,292)	100,121	24,829	17,772
Transfers between funds		-	-	-	-
Net income / (expenditure) after		(75,292)	100,121	24,829	17,772
Reconciliation of funds					
Total funds brought forward		<u>147,498</u>	<u>31,750</u>	<u>179,248</u>	<u>161,476</u>
Total funds carried forward	11	<u>72,206</u>	<u>131,871</u>	<u>204,077</u>	<u>179,248</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 2022

		2022	2021
	Note	£	£
Tangible Fixed Assets	8	225	675
Current assets			
Cash at bank and in hand		197,849	160,215
Debtors	9	12,603	19,718
		210,452	179,933
Liabilities			
Creditors: amounts due within 1 year	10	(6,601)	(1,360)
Net current assets		203,852	178,573
Net assets		204,077	179,248
Funds			
Restricted funds		131,871	31,750
Unrestricted funds		72,206	147,498
Total charity funds	11	204,077	179,248

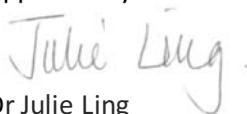
The notes on pages 16 to 26 form part of these financial statements.

For the year ending 31 March 2022, 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 03 November 2022 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 2022

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.

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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.

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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.

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2. Income

a) Donations and Legacies

			2022			2021
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Grants from foundations and trusts						
Grant from USCP		4,343	4,343	-	42,506	42,506
Grant from UK DFID		23,054	23,054	-	108,205	108,205
Grant from Open Society Foundations			-	-	118,459	118,459
Grant from Anonymous Foundation		115,758	115,758	-	35,407	35,407
Grant from Global Giving Foundation	4,741		4,741	-		-
Grant from Stavros Niachos Foundation			-	-	17,635	17,635
Grant from NCDA		10,246	10,246	-	-	-
	<u>4,741</u>	<u>153,401</u>	<u>158,142</u>	<u>-</u>	<u>322,212</u>	<u>322,212</u>
			-			-
Income from related parties 13	19,756		19,756	5,663	-	5,663
Exchange gains/(losses)	2,502		2,502	(1,385)	-	(1,385)
Individual donations	571		571	435	-	435
Total	<u>27,570</u>	<u>153,401</u>	<u>180,971</u>	<u>4,713</u>	<u>322,212</u>	<u>326,925</u>

b) Income from charitable activities

			2021			2020
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Provision of communications service	-	-	-	-	-	-
Provision of consultancy services	-	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

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3. Expenditure

	2022			2021		
	Direct Costs	Support Costs	Total	Direct Costs	Support Costs	Total
	£	£	£	£	£	£
Raising funds						
Cost of generating donations and grants	-	-	-	1,929	-	1,929
Charitable Activities						
General Capacity Building	94,540	22,121	116,661	84,135	14,904	99,039
NCDCA Project	10,365	-	10,365	-	-	-
Bangladesh Project (Anonymous funder)	1,525	500	2,025	32,389	5,129	37,518
Bagladesh Project (DFID funding)	9,967	(160)	9,807	60,321	1,002	61,323
Greece Project	-	(1,806)	(1,806)	1,000	3,465	4,465
Worldwide COVID response (DFID funding)	-	-	-	41,528	3,286	44,814
Joffe Foundation project	-	-	-	29,802	3,231	33,033
USCP Project	18,706	384	19,090	23,348	3,684	27,032
	135,103	21,039	156,142	272,523	34,701	307,224
Total Expenditure	135,103	21,039	156,142	274,452	34,701	309,153

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3. Expenditure (continued)

b) Analysis of Support Costs

	2022	2021
	£	£
Governance		
Trustee Travel	-	148
Tax and Independent Examination	1,140	1,020
	<u>1,140</u>	<u>1,168</u>
Other Support Costs		
Travel, accommodation & subsistence	179	-
Accountancy and HR	10,600	9,970
Miscellaneous	3,250	5,312
General advocacy	-	11,520
Communications Costs	1,574	3,120
Gifts in Kind - staff time for comms	12	
Depreciation	450	225
Website	3,846	3,386
Total Support Costs	<u>21,039</u>	<u>34,701</u>

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:	2022	2021
	£	£
Net losses/(gains) on foreign exchange	(2,502)	1,385
Independent Examiners fees	1,140	900

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5. Wages and Salaries

	2022	2021
	£	£
Salaries	85,027	112,474
National Insurance	-	955
Pension	2,035	2,429
	<u>87,062</u>	<u>115,858</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 (2021: £nil). They were reimbursed expenses during the year as stated in note 11.

b) Staff numbers

The average monthly head count was 4 (2021: 4)

	2022	2021
	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. £213 (2021 - £360) was owing to the pension scheme at the year end.

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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	2,658
Additions	-
At the end of the year	2,658
Depreciation at the start of the year	1,983
Charge for the year	450
At the end of the year	2,433
Net book value at the end of the year	225
Net book value at the start of the year	675

9. Debtors

	2022	2021
	£	£
Other debtors	4,989	-
Amounts due from Hospice UK	7,614	19,718
	12,603	19,718

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

	2022	2021
	£	£
Trade creditors	5,388	360
Accruals	1,213	1,000
	6,601	1,360

11. Analysis of net assets between funds

			2022
	Unrestricted	Restricted	Total
	£	£	£
Tangible fixed assets	225	-	225
Net current assets	71,981	131,871	203,852
	72,206	131,871	204,077
			2021
	Unrestricted	Restricted	Total
	£	£	£
Tangible fixed assets	675	-	675
Net current assets	146,823	31,750	178,573
	147,498	31,750	179,248

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12. Analysis of funds

An analysis of restricted funds is shown below

	1 April 2021	Income	Expenditure	Transfers	31 March 2022
	£	£	£	£	£
Restricted funds					
OSF Capacity Building	13,798	-	(13,798)	-	-
USCP Project	14,734	4,343	(19,090)	-	(13)
Joffe Charitable Trust	-	-	-	-	-
DFID Bangladesh Project	(13,314)	23,054	(9,808)	-	(68)
Grant from NDA	-	10,246	(10,365)	-	(119)
True Colours Trust	17,360	-	-	-	17,360
Greece Project	(1,806)	-	1,806	-	-
Bangladesh Project	978	115,758	(2,025)	-	114,711
Total restricted funds	31,750	153,401	(53,280)	-	131,871
	-				
Unrestricted funds	147,498	27,570	(102,862)	-	72,206
Total funds	179,248	180,971	(156,142)	-	204,077

	1 April 2020	Income	Expenditure	Transfers	31 March 2021
	£	£	£	£	£
Restricted funds					
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
Total restricted funds	129,874	322,212	(307,224)	(113,112)	31,750
Unrestricted funds	31,602	4,713	(1,929)	113,112	147,498
Total funds	161,476	326,925	(309,153)	-	179,248

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

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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 of the WHPO in implementing the PC resolution.

The grant from the Joffe Charitable Trust is to support a project entitled "Using digital media and direct stakeholder voices to increase demand for and access to palliative care in two Anglophone

The grant from True Colours Costs is 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

WHPCA paid the cost of travel and expenses incurred by Trustees whilst fulfilling their duties to WHPCA. This includes the reimbursement of expenses totalling £0 (2021: £148).

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 £8,833 (2021: £9,300).

At the year end Hospice UK owed £7,614 to WHPCA (2021: £19,718).

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13. Related party transactions (continued)

During the year, Stephen Connor, the executive director, donated £1,471 to WHPCA (2021: nil)

During the year, the charity paid £1,200 in subscriptions to ehospice, a communications charity. (2021: £1,200). Two trustees of WHPCA and its executive director are also trustees of ehospice

During the year, the charity received £2,550 (2021: £0) from EAPC for staff recharges. The chair, Julie Ling, is chief executive of EAPC.

During the year, the charity received 6,976 (2021: £0) from ICPCN for staff recharges and paid it £2,399 (2021: nil) in consultancy fees. A trustee, Julie Downing, is chief executive of the ICPCN

14. Ultimate controlling party

There is no overall controlling party.