

# THE WORLDWIDE HOSPICE PALLIATIVE CARE ALLIANCE ANNUAL REPORT AND FINANCIAL STATEMENT

31 March 2023



## ANNUAL REPORT AND FINANCIAL STATEMENT

31 March 2023

The Worldwide Hospice Palliative Care Alliance Company Limited by Guarantee

Registered in England and Wales No 6735120

Registered Charity No 1127569

# THE WORLDWIDE HOSPICE PALLIATIVE CARE ALLIANCE ANNUAL REPORT AND FINANCIAL STATEMENT

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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 Officer, European Association for Palliative Care <u>Appointed</u> : December 2014 (Chair from June 2018)
Dr Julia Downing	Chief Executive Officer, Children's International Palliative Care Network <u>Appointed</u> : October 2017 Unlimited Term
Dr Nisla Camano Reyes	President, Panamanian Association of Palliative Care <u>Appointed</u> : November 2018, Term ended April 2022
Dr Emmanuel Luyirika	Executive Director, African Palliative Care Association <u>Appointed</u> : November 2012 Unlimited Term
Dr Ednin Hamzah	Chair, Asia Pacific Hospice Palliative Care Network <u>Appointed</u> : November 2013 <u>Re-appointed</u> : August 2017 Unlimited Term
Mr. Craig Duncan, FCA	COO, Hospice UK <u>Appointed</u> : October 2016 <u>Re-appointed</u> Aug 2020
Dr Agnes Csikos	Pecs-Baranya Hospice Foundation, Hungary <u>Appointed</u> : October 2017 <u>Re-appointed</u> Mar 2021
Dr Richard Harding	Kings College, Cicely Saunders Institute <u>Appointed</u> : October 2016 <u>Re-appointed</u> Mar 2020
Dr Frank Brennen	Physician <u>Appointed</u> : October 2017 <u>Re-appointed</u> Dec 2020
Dr James Cleary	Director and Walther Senior Chair of Supportive Oncology, Indiana University <u>Appointed</u> : October 2017 <u>Re-appointed</u> Dec 2020
Ms. Maria Marroquin Assoc.	Administrator, Latin American Palliative Care <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. <u>Resigned</u> August 2022

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Dr Helena Davies	Trustee with Lived Experience Palliative Care <u>Appointed</u> November 2018 (on-leave December 2022)
Ms Laurel Gillespie	Executive Director, Canadian Hospice Palliative Care Association <u>Appointed</u> : May 2022
Dr Stephen Watiti	Trustee with Lived Experience Palliative Care <u>Appointed</u> : December 2018
Dr Savita Butola	Secretary, Indian Association of Palliative Care <u>Appointed</u> : June 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 Gaolebale	Botswana Ministry of Health <u>Appointed</u> : May 2020
Dr Sami Alsafari	Professor, Kasr Al-Ainy School of Medicine, Cairo University. <u>Appointed</u> : May 2022
Dr Douglas Crispim	Brazilian National Academy of Palliative Care <u>Appointed</u> : December 2022

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## 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.

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.

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## 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 2022 to 31 March 2023) are set out in section 5 below.

## 5. ACHIEVEMENTS AND PERFORMANCE

- **Secretariat and Governance**

This year, due to the COVID-19 pandemic there was only one face-to-face board meeting. However, the board did meet by teleconference three times during the year.

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 owns and publishes on 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. ehospice international published 80 (April 22' – March 23') articles with stories from around the world during this fiscal year. The categories were represented as follows:

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International	
Research	13
Policy	11
People & Places	3
In The Media	7
Fundraising	1
Education	17
Community Engagement	23
Uncategorized	
Highlight	59
Fundraising	1
Care	28
Leadership	5
Opinion	10
Total Articles	79

The International edition of ehospice reported 80,529 (2022: 95,503) sessions, 66,913 (2022: 81,736) new users and 100,504 (2022: 118,693) page views over the reporting period.

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

- Our monthly e-newsletter which is circulated to over 395 (2022: 210) member recipients and 3,177 (2022: 2928) newsletter subscriber recipients equals to a total of 3,572 (2022: 3186) in over 120 countries with an increase 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 59,000 (2022: 52,000) sessions and 129,301 (2022: 121,649) page views, 45,000 (2022: 40,000) users on the WHPCA website during the reporting period. 86.5% new visitors and 13.5 returning visitors.
- We have increased our engagement on social media mechanisms, including Facebook, and Twitter. We currently, as of 21<sup>st</sup> July 2023 have 6,004 (2022: 5,747) followers on Facebook. WHPCA also has 7,866 (2022: 7,524) followers on Twitter. Our LinkedIn page has 675 (2022: 261) followers and our Instagram account where we have 625 (2022: 273) followers.
- World Hospice and Palliative Care Day took place and there this was the first time since the COVID-19 pandemic where people held several in-person events. The theme was Healing Hearts and communities, and World Hospice and Palliative Care Day 2022 was on 8 October. 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. In recent years, the COVID-19 pandemic only exacerbated the challenges faced in the healthcare system. Materials were produced and



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utilised around the world and 141 events were registered on the website from 44 different countries.

- WHPCA Communications continued to provide support to the Compassionate Korail project in Bangladesh by working with the WHPCA Programmes Manager to advise on communications aspects of the project.

## **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, the United Nations as an NGO with Consultative Status, and to develop strong, collaborative links with other 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 2022 World Health Assembly including the civil society pre-consultation, the World Cancer Congress October 2022, and the January 2023 Executive Board. Our executive director co-chaired one of the major thematic areas of the World Cancer Congress, including a track of sessions on palliative care and organized and moderated the Congresses' Great Debate on Medical Aid in Dying.
- 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 Noncommunicable Disease and Mental Health Dept
    - The WHO Global TB Programme
    - 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 Preparedness

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. Our project in Kenya to support the integration of palliative care into the national health systems' Universal Health Coverage program, with funding from True Colours Trust, was

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disrupted due to COVID. We are implementing the project now and our partner the Kenyan Hospice Palliative Care Association has made great strides. They have approval to add palliative care to the National Health Insurance Fund and the Ministry of Health has reorganized their divisions to include one for palliative and geriatric care. The project is continuing with a no cost extension into the next fiscal year.

- o We published a report titled: *Advocacy Guide: Palliative Care and Universal Health Coverage* in January of 2023 to help our members to better advocate for UHC in their countries and put on a webinar to help them understand how to use the guide. The webinar is available on the WHPCA website for members to refer to if they wish to.
  
- o We also published the following articles during the fiscal year:
  - o O'Neill J, & **Connor S.** (2022). Palliative and Supportive Care: The Global Context. In A. Burger and J. O'Neill (Eds). *Principles and practices of palliative and supportive oncology – 5<sup>th</sup> Edition*. Philadelphia: Wolters Kluwer
  - o Rangaraj A, **Connor S**, Harding R, Pinto C, Chitembo L, & Ford N. (2022). Advanced HIV disease and health related suffering- exploring the unmet need of palliative care. *Lancet HIV*
  - o Nevzorova DV, Siderov AV, Osetrova OV, Krakauer EL, Chwistek M, **Connor S**, Konson C, Michaelson S, Ustinova AI. A patient with pain associated with metastatic colon cancer: considerations for analgesic therapy selection. *Pallium* 2022
  - o Downing J, Namisango E, **Connor S**, Batanda P, Irumba LC, Basemera B, et al. The Declaration on Palliative Care in a Pandemic: report of the African Ministers of Health Meeting and the 7<sup>th</sup> International African Palliative Care Conference, held from the 24<sup>th</sup> to 26<sup>th</sup> August 2022 in Kampala Uganda & virtually. *Ecancermedicalscience*, 2022, 16:1474. DOI: <https://doi.org/10.3332/ecancer.2022.1474>
  - o Rosa W, Pandey S, Epstein A, **Connor S**, Anderson SJ, Blackler L, Desai AJ, Koranteng LA, Brietbart WS, Nelson JE. (2023). The Third Annual US Celebration of World Hospice and Palliative Care Day: A virtual coming together to unify the global palliative care community. *Palliative and Supportive Care*.  
<https://doi.org/10.1017/S1478951523000391>

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

Our membership of the UK working group (UKWG) on NCDs enables us to contribute to work being undertaken by the NCDA where appropriate and importantly keeps us up to date with projects being undertaken by the other members of the UKWG and to learn from these. In particular, membership allows WHPCA to keep up to date with advocacy initiatives from other organisations and provides information about activities at meetings such as WHA EB and UN HLM

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To ensure involvement of our members we conducted a members' survey to establish how we can best serve our members. This survey included questions on which areas should be prioritized by the WHPCA in its work going forward. Advocacy was identified as a high priority both advocacy by the WHPCA at high level meetings and nationally. Helping countries ensure that palliative care was included in UHC was identified as the highest priority and is in keeping with the guide on advocacy for palliative care and UHC that we produced.

We also conducted a survey of members to identify work being done on identification and partnership with people with lived experience of palliative care. This is building on work we have done to identify PWLE who are willing to contribute to research projects providing a lived experience perspective from the beginning of a research project through all stages including dissemination of results and paper writing. The purpose of the survey is to identify a cohort of PWLE who can participate in a consultation to determine priorities for PWLE for work by the WHPCA and to identify additional PWLE who are willing to participate in research. .

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 established communication with HI (Federation Handicap International - Humanity & Inclusion) to discuss the links between palliative care and rehabilitation and how we might potentially work together. Rehabilitation and PC are both essential health services for UHC with considerable overlap and the profile of rehabilitation has recently increased. Moving forward we anticipate working closely with organisations that promote rehabilitation and there is potential for cost and workforce efficiencies as a result of such collaboration in practice.

We have had productive conversations with HelpAge and established a 3 monthly meeting schedule to discuss areas of common concern given the importance of palliative care in the ageing population. In addition, our goals for advocacy are very well aligned with theirs.

We have continued our support of palliative care in humanitarian crisis by continuing a fundraising platform for those affected by the crisis in Ukraine and working collaboratively with others to improve access to palliative care.

- o Our WHO/WHPCA *Global Atlas of Palliative Care at the End of Life* (2014) has now been downloaded over 160,000 times. A new 2<sup>nd</sup> edition of the *Global Atlas* with WHO was launched in October 2020 and has so far been downloaded over 90,000 times. <http://www.thewhpc.org/resources/global-atlas-on-end-of-life-care>

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## Organisational Development and Programme Support

Building an integrated age-attuned model of supportive palliative care in Bangladesh is our project being delivered by partners AYAT, BSMMU, St. Christophers and WHPCA. Now in its second year, the project is opening up access to supportive palliative care by integrating government and community health services in the Bandar Upazila Health Complex in Narayanganj, Bangladesh. The project has already provided palliative care to over 200 patients through a combination of home-based care and outpatient services. The target is 950 by end of year 3. The project has also trained just under 100 health care workers (doctors, nurses and community health workers) and over 30 community volunteers in supportive palliative care and reached over 1,200 community members with palliative care sensitisation sessions. At the national level, the project continues to advocate 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.

With funding from True Colours Trust our project in **Kenya** to support the integration of palliative care into the national health systems' Universal Health Coverage program was disrupted due to COVID. We are implementing the project now and our partner the Kenyan Hospice Palliative Care Association has made great strides. They have approval to add palliative care to the National Health Insurance Fund and the Ministry of Health has reorganized their divisions to include one for palliative and geriatric care. The project is continuing with a no cost extension into the next fiscal year.

WHPCA in partnership with Alzheimer's Disease International, the World Innovation Summit on Health (WISH), and SANAD a Lebanese home care program completed an assessment of need for palliative care for older persons in **Qatar** for the Hamad Medical Corporation. We also helped SANAD in doing an initial palliative care training program.

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 continued to remain 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 in **Eurasia**. 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 has been working with the Palliative Care Association in Kazakhstan to expand palliative care in the country by helping with policy and program development.

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WHPCA has been advising the country of Indonesia on integration of palliative care into their primary care system.

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 since initial publication in 2014.

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 at: <http://www.thewhpc.org/resources/building-integrated-palliative-care-programs-and-services> with over 12,500 downloads since publication.

## 6. FINANCIAL REVIEW

Income for the financial year was £193,932 (21/22: £180,971), including grants from the Oak Trust, an Anonymous donor, and Global Giving Foundation. We are extremely grateful to them for their support. Expenditure for the year totaled £257,374 (2021/22 £156,142), as a result of increased programme delivery costs.

During the year WHPCA recorded a deficit of £63,442 (2021/22 surplus £24,829) due to commitments to spend funds from the previous fiscal year. There was a large unrestricted general funds expenditure of £ 47 , 725 (2021/22: £75,292) that brings total unrestricted funds to £24,481 (2021/22: £72,206). Total funds carried forward at the end of the fiscal year were £140,635 (2021/22: £204,077).

## 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 £24,481, the trustees believe this level of reserves is inadequate, but we remain a going concern for the next twelve months. COVID-19 has not had a negative impact on our operations and reserves this year.

Our budget and cash forecasts we anticipate ending next fiscal year with approximately £16000-20,000 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

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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 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

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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.

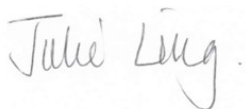
The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislations in other jurisdictions.

The Report of the Trustees has been prepared in accordance with the special provisions applicable to companies' subject to 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 07 September 2023 and signed on their behalf by



Dr Julie Ling

Chair, WHPCA



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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 2023

		Unrestricted £	Restricted £	2023 Total £	2022 Total £
	Note				
<b>Income</b>					
Donations and legacies	2a	31,989	161,943	193,932	180,971
Income from charitable activities	2b	-	-	-	-
<b>Total income</b>		<u>31,989</u>	<u>161,943</u>	<u>193,932</u>	<u>180,971</u>
<b>Expenditure</b>					
Charitable activities	3	<u>79,714</u>	<u>177,660</u>	<u>257,374</u>	<u>156,142</u>
<b>Total Expenditure</b>		<u>79,714</u>	<u>177,660</u>	<u>257,374</u>	<u>156,142</u>
<b>Net income / (expenditure) before transfers</b>		<b>(47,725)</b>	<b>(15,717)</b>	<b>(63,442)</b>	<b>24,829</b>
Transfers between funds		-	-	-	-
<b>Net income / (expenditure) after transfers</b>		<b>(47,725)</b>	<b>(15,717)</b>	<b>(63,442)</b>	<b>24,829</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>72,206</u>	<u>131,871</u>	<u>204,077</u>	<u>179,248</u>
<b>Total funds carried forward</b>	11	<u><b>24,481</b></u>	<u><b>116,154</b></u>	<u><b>140,635</b></u>	<u>204,077</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 2023**

		2023	2022
	Note	£	£
<b>Tangible Fixed Assets</b>	<b>8</b>	-	22 5
<b>Current assets</b>			
Cash at bank and in hand		19,132	197,849
Debtors	9	<u>126,694</u>	<u>12,603</u>
		145,826	210,452
<b>Liabilities</b>			
Creditors: amounts due within 1 year	10	<u>(5,192)</u>	<u>(6,601)</u>
<b>Net current assets</b>		140,634	203,852
<b>Net assets</b>		<u>140,634</u>	<u>204,077</u>
<b>Funds</b>			
Restricted funds		116,153	131,871
Unrestricted funds		24,481	72,206
<b>Total charity funds</b>	<b>11</b>	<u>140,634</u>	<u>204,077</u>

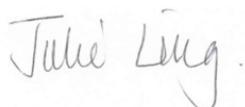
The notes on pages 18 to 28 form part of these financial statements.

For the year ending 31 March 2023, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small

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 07 September 2023 and signed on their behalf by



Dr Julie Ling  
Chair

Company number: 6735120

# THE WORLD HOSPICE PALLIATIVE CARE ALLIANCE

## ANNUAL REPORT AND FINANCIAL STATEMENT

31 March 2023

### Notes to the financial statements

**For the year ended 31 March 2023**

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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 (18) of the

##### **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 2023

### 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 2023

### 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.

# THE WORLD HOSPICE PALLIATIVE CARE ALLIANCE

## ANNUAL REPORT AND FINANCIAL STATEMENT

31 March 2023

### Notes to the financial statements

For the year ended 31 March 2023

## 2. Income

### a) Donations and Legacies

			2023			2022
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
<b>Grants from foundations and trusts</b>						
Grant from USCP	-	-	-	-	4,343	<b>4,343</b>
Grant from UK DFID	-	-	-	-	23,054	<b>23,054</b>
Grant from Anonymous Foundation	6,500	118,551	<b>125,051</b>	-	115,758	<b>115,758</b>
Grant from Global Giving Foundation	4,590	42,892	<b>47,481</b>	4,741	-	<b>4,741</b>
Grant from NCDA	-	-	-	-	10,246	<b>10,246</b>
Grant from OAK Trust	-	500	<b>500</b>	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	11,090	161,943	<b>173,032</b>	4,741	153,401	<b>158,142</b>
			-			-
Income from related parties	13	38,059	<b>38,059</b>	19,756	-	<b>19,756</b>
Exchange gains/(losses)		(18,996)	<b>(18,996)</b>	2,502	-	<b>2,502</b>
Individual donations		1,836	<b>1,836</b>	571	-	<b>571</b>
<b>Total</b>	<b>31,989</b>	<b>161,943</b>	<b>193,932</b>	<b>27,570</b>	<b>153,401</b>	<b>180,971</b>

# THE WORLD HOSPICE PALLIATIVE CARE ALLIANCE

## ANNUAL REPORT AND FINANCIAL STATEMENT

31 March 2023

Notes to the financial statements

For the year ended 31 March 2023

### 3. Expenditure

	Direct Costs	Support Costs	2023 Total	Direct Costs	Support Costs	2022 Total
	£	£	£	£	£	£
<b>Charitable Activities</b>						
General Capacity Building	74,152	5,362	<b>79,514</b>	94,540	22,121	<b>116,661</b>
NCDA Project	-	-	-	10,365	-	<b>10,365</b>
Bangladesh Project (Anonymous funder)	108,922	11,327	<b>120,249</b>	1,525	500	<b>2,025</b>
Bagladesh Project (DFID funding)	-	-	-	9,967	(160)	<b>9,807</b>
Greece Project	-	-	-	-	(1,806)	<b>(1,806)</b>
Ukraine	35,962	4,289	<b>40,251</b>	-	-	-
USCP Project	-	-	-	18,706	384	<b>19,090</b>
True Colours Trust	15,500	1,860	<b>17,360</b>	-	-	-
<b>Total Expenditure</b>	<b>234,536</b>	<b>22,838</b>	<b>257,374</b>	<b>135,103</b>	<b>21,039</b>	<b>156,142</b>

# THE WORLD HOSPICE PALLIATIVE CARE ALLIANCE

## ANNUAL REPORT AND FINANCIAL STATEMENT

31 March 2023

### Notes to the financial statements

For the year ended 31 March 2022

#### 3. Expenditure (continued)

##### b) Analysis of Support

Costs	2023 £	2022 £
<b>Governance</b>		
Tax and Independent Examination	<u>1,440</u>	<u>1,140</u>
	<b>1,440</b>	<b>1,140</b>
<b>Other Support Costs</b>		
Travel, accommodation & subsistence	277	179
Accountancy and HR	9,662	10,600
Miscellaneous	4,715	3,250
Communications Costs	3,821	1,574
Depreciation	225	450
Website	2,698	3,846
<b>Total Support Costs</b>	<u><b>22,838</b></u>	<u><b>21,039</b></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:	2023 £	2022 £
Net losses/(gains) on foreign exchange	18,996	(2,502)
Independent Examiners fees	1,140	1,140



# THE WORLD HOSPICE PALLIATIVE CARE ALLIANCE

## ANNUAL REPORT AND FINANCIAL STATEMENT

31 March 2023

### Notes to the financial statements

For the year ended 31 March 2022

#### 5. Wages and Salaries

	2023	2022
	£	£
Salaries	71,419	85,027
National Insurance	80	-
Pension	1,551	2,035
	<u>73,050</u>	<u>87,062</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 (2022: £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)

	2023	2022
	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. £217 (2022 - £213) was owing to the pension scheme at the year end.

# THE WORLD HOSPICE PALLIATIVE CARE ALLIANCE

## ANNUAL REPORT AND FINANCIAL STATEMENT

31 March 2023

### Notes to the financial statements

#### For the year ended 31 March 2023

#### 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	-
<b>At the end of the year</b>	<b><u>2,658</u></b>
Depreciation at the start of the year	2,433
Charge for the year	225
<b>At the end of the year</b>	<b><u>2,658</u></b>
<b>Net book value at the end of the year</b>	<b><u>-</u></b>
Net book value at the start of the year	<u>225</u>

#### 9. Debtors

	<b>2023</b>	2022
	£	£
Other debtors	119,060	4,989
Amounts due from Hospice UK	<u>7,634</u>	<u>7,614</u>
	<b><u>126,694</u></b>	<b><u>12,603</u></b>

#### 10. due in less than one year

	<b>2023</b>	2022
	£	£
Trade creditors	1,531	5,388
Accruals & Deferred Income	<u>3,660</u>	<u>1,213</u>
	<b><u>5,192</u></b>	<b><u>6,601</u></b>

#### 11.

#### Analysis of net assets between funds 2023

		Unrestricted	Restricted	Total
		£	£	£
Tangible fixed assets	8	-	-	-
Net current assets		<u>24,481</u>	<u>116,153</u>	<b><u>140,634</u></b>
		<b><u>24,481</u></b>	<b><u>116,153</u></b>	<b><u>140,634</u></b>
				2022
		Unrestricted	Restricted	Total
		£	£	£
Tangible fixed assets	8	225	-	225
Net current assets		<u>71,981</u>	<u>131,871</u>	<u>203,852</u>
		<b><u>72,206</u></b>	<b><u>131,871</u></b>	<b><u>204,077</u></b>

# THE WORLD HOSPICE PALLIATIVE CARE ALLIANCE

## ANNUAL REPORT AND FINANCIAL STATEMENT

31 March 2023

### Notes to the financial statements

**For the year ended 31 March 2023**

#### 12. Analysis of funds

An analysis of restricted funds is shown below

	1 April 2022	Income	Expenditure	Transfers	31 March 2023
	£	£	£	£	£
<b>Restricted funds</b>					
USCP Project	(13)	-	-	13	-
Joffe Charitable Trust	(119)	-	-	119	-
DFID Bangladesh Project	(68)	-	-	68	-
Ethiopia	-	500	-	-	500
True Colours Trust	17,360	-	(17,360)	-	-
Ukraine	-	42,891	(40,251)	-	2,640
Bangladesh Project	114,711	118,551	(120,249)	-	113,013
<b>Total restricted funds</b>	<b>131,871</b>	<b>161,942</b>	<b>(177,860)</b>	<b>200</b>	<b>116,153</b>
	-				
<b>Unrestricted funds</b>	<b>72,206</b>	<b>31,989</b>	<b>(79,714)</b>	<b>-</b>	<b>24,481</b>
<b>Total funds</b>	<b>204,077</b>	<b>193,931</b>	<b>(257,574)</b>	<b>200</b>	<b>140,634</b>

	1 April 2021	Income	Expenditure	Transfers	31 March 2022
	£	£	£	£	£
<b>Restricted funds</b>					
OSF Capacity Building	13,798	-	(13,798)	-	-
USCP Project	14,734	4,343	(19,090)	-	(13)
DFID Bangladesh Project	(13,314)	23,054	(9,808)	-	(68)
DFID Covid Project	-	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
<b>Total restricted funds</b>	<b>31,750</b>	<b>153,401</b>	<b>(53,280)</b>	<b>-</b>	<b>131,871</b>
	-				
<b>Unrestricted funds</b>	<b>147,498</b>	<b>27,570</b>	<b>(102,862)</b>	<b>-</b>	<b>72,206</b>
<b>Total funds</b>	<b>179,248</b>	<b>180,971</b>	<b>(156,142)</b>	<b>-</b>	<b>204,077</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 2023

### Notes to the financial statements

**For the year ended 31 March 2022**

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#### **12. Analysis of funds (continued)**

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

A UK trust which wishes to remain anonymous is funding a palliative care development project in Bangladesh.

We worked with the Global Giving Foundation to support palliative care in the Ukraine

#### **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 (2022: £0).

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 £9,600 (2022: £8,333).

At the year end Hospice UK owed £7,634 to WHPCA (2022: £7,614).

# THE WORLD HOSPICE PALLIATIVE CARE ALLIANCE

## ANNUAL REPORT AND FINANCIAL STATEMENT

31 March 2023

### Notes to the financial statements

#### For the year ended 31 March 2022

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

During the year, Stephen Connor, the executive director, donated £450 to WHPCA (2021: £1,471)

During the year, the charity paid £1,200 in subscriptions to ehospice, a communications charity. (2022: £1,200). One trustees of WHPCA, Dr Julie Downing and it's executive director, Dr Stephen R Connor are also trustees of ehospice

During the year, the charity received £26,496 (2022: £2,550) from EAPC for staff recharges. The chair, Julie Ling, is chief exeucitve of EAPC.

During the year, the charity received £12,474 (2022: £6,976) from ICPCN for staff recharges and paid it £0 (£2,399) in consultancy fees. A trustee, Julie Downing, is chief exeucitve of the ICPCN

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

There is no overall controlling party.