

# COMPASS-GHANA (COMPASSIONATE PALLIATIVE SERVICES)

England & Wales · Charity number 1199633

## Details

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**Other names** COMPASS-GHANA

**Status** Registered

**Legal form** CIO

**Registered** 2022-07-12

**Register** [View on the Charity Commission register](#)

## Contact

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Lancaster  
LA1 4AS

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**Website** [www.compass-gh.org](http://www.compass-gh.org)

## Activities

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**Objects:** THE OBJECT OF THE CIO ("OBJECT") IS, FOR THE BENEFIT OF THE PUBLIC, THE ADVANCEMENT OF HEALTH BY SUPPORTING THE DEVELOPMENT OF PALLIATIVE CARE IN GHANA AND THE SURROUNDING REGION, IN PARTICULAR, BUT NOT EXCLUSIVELY, BY:(A) IMPROVING ACCESS TO, AND THE QUALITY OF, PALLIATIVE CARE IN ORDER TO RELIEVE THE SICKNESS, SUFFERING AND DISTRESS OF PEOPLE AT THE END OF THEIR LIVES;(B) PROMOTING EDUCATION AND RESEARCH IN, AND ADVANCING CLINICAL KNOWLEDGE OF, PALLIATIVE CARE, WITH A PARTICULAR FOCUS ON RESOURCE-POOR COMMUNITIES;(C) PROVIDING OR FACILITATING EDUCATION AND TRAINING IN PALLIATIVE CARE FOR PATIENTS, FAMILIES AND CAREGIVERS IN ORDER FOR THEM TO BECOME AS SELF-RELIANT AS REASONABLY PRACTICABLE IN THEIR INTERVENTIONS AND CARE; AND(D) SUPPORTING OTHER ORGANISATIONS AND INSTITUTIONS IN GHANA AND THE SURROUNDING REGION, WHICH ARE INVOLVED IN PALLIATIVE CARE, IN SUCH WAYS AND SUCH MANNER AS SHALL BE EXCLUSIVELY CHARITABLE.

**Activities:** COMPASS-Ghana is on a journey to reduce suffering and hardship in resource-poor and hard to reach communities of all faiths and traditions. Working in collaboration with local communities and trusted institutions, we are on a journey of support and empowerment to enable Ghanaians to access universal palliative and end-of-life care for all. Allowing patients to die with support and dignity.

## Classification

- **How:** Makes Grants To Organisations, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** Elderly/old People, The General Public/mankind

## Geography

- Ghana
- Cardiff
- Lancashire
- Vale Of Glamorgan
- Wiltshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£21,644	£23,163	-	-
2024-03-31	£37,247	£37,433	-	-
2023-03-31	£4,339	£18,108	-	-

## Trustees

Name	Role	Appointed
Dr Cecilia Akrisie Anim CBE	Chair	2021-10-13
Dr Ernest Komla Ahiaku MB		2021-10-13
Dr GEOFFREY MARK Sharp		2024-05-22
Peter Michael James Baxendell		2021-10-13
Ruth Elizabeth Flood		2024-05-22
William Schiller		2021-10-13

**COMPASS-GHANA (COMPASSIONATE PALLIATIVE SERVICES)**

England & Wales - Charity number 1199633

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# Accounts

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Compass-Ghana (Compassionate Palliative Services)  
(A Charitable Incorporated Organisation)

Financial Statements Period

01 April 2024 to 31<sup>st</sup> March 2025

Charity number: 1199633



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### Reference and Administrative Details

The charity was registered with the Charity Commission as a Charitable Incorporated Organisation (CIO) on 12 July 2022

**Charity Number:** 1199633

**Trustees:** The following trustees served during the year:

	Appointed	Reappointed
Dr Cecilia Akrise Anim CBE, FRSA, FRCN (Chair)	13 Oct 2021	
Dr Ernest K Ahiaku MB, FRCS, FGCPs, DL (Vice Chair)	13 Oct 2021	
Dr Godfred Fordjour Boahen	22 May 2024	
Mr Peter M J Baxendell	13 Oct 2021	22 May 2024
Ms Ruth Elizabeth Flood	22 May 2024	
Mr William Schiller	13 Oct 2021	22 May 2024
Dr Geoffrey Mark Sharp	22 May 2024	

The following trustee left at the end of his term, not seeking reappointment:

Mr Ashley Andrew Paul Elliot                      13 Oct 2024

### Key Management Personnel:

Chief Executive Officer:                      Dr Yakubu Salifu  
Chief Operating Officer & Secretary: John Pryce Allanson Davies MBA  
Chief Nursing Officer:                      Katie Mary Eccles

### Principal Place of Business:

Eastern House  
15-16 Silver Street  
Bradford on Avon Wiltshire  
BA15 1JZ

### Registered Office:

293 Bowerham Road  
Lancaster  
LA1 4AS

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**Accountant:**

Willow Accountancy Ltd  
Tortworth Lodge  
Tortworth  
Wotton under Edge  
S Glos  
GL12 8HG

**Bankers:**

Lloyds Bank Plc  
Lewisham, Branch,  
PO Box 1000,  
BX 1 1LT

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## **Report from our Chair of Trustees:**

Dr Cecilia Akrise Anim CBE, FRSA, FRCN

It is with immense pride and gratitude that I present this year's Chair's Report on behalf of the Board of Trustees of COMPASS-Ghana. Over the past year, we have witnessed exceptional progress in the growth and impact of COMPASS-Ghana. Our integrated community-based palliative care model continues to break new ground. At COMPASS-Ghana, we are driven by a vision of accessible palliative care for all from establishing dedicated palliative care units and equipping frontline health professionals with essential training, to shaping national policy and elevating the voices of patients and families, our work is transforming how care is delivered—and whose needs are heard.

At COMPASS-Ghana, our business model is rooted in sustainable partnerships, evidence-based practice, and systems-level change. Our hard work reflects the strength of our approach and the expertise driving it. Together, we are building a scalable model that delivers compassionate, accessible palliative care for all. What is perhaps most remarkable is that this has been achieved with only three executive staff members all working on a pro-bono basis along with a small, dedicated volunteer base. I commend our efficient executive team: the Chief Executive Officer, the Chief Operating Officer, and the Chief Nursing Officer. Your commitment, skill, and compassion power this organisation.

The period 2024 to 2025 has seen significant development in terms of Governance and Board resilience. I am pleased to report that in my capacity as Joint Chair that both the UK Board and the Ghana NPOS Board over the reporting period have recruited new Trustees and Directors, with a number reengaging for a further term. Throughout the year we received regular updates from the joint leadership team and met as a Joint Board on two occasions and as an individual UK Board a further two, evidencing a strong commitment and a high regard for due diligence and governance. We have also witnessed strides in advocacy and international collaboration in areas of application and research. From invitations to speak at leading conferences in Sweden to recognition by the University of Nottingham. COMPASS-Ghana is now a recognised voice in the global palliative care conversation. We've also continued to deliver monthly newsletters, sharing stories, updates, and the humanity behind our mission—consistently and transparently.

But we are honest about the challenges. Like many charities, especially new ones, we face financial constraints. Operational funding remains our greatest hurdle. Yet despite this, we have never missed a report, never delayed a project unnecessarily, and never compromised our vision. Our commitment to accountability is reflected in three years of on-time, detailed annual reports. To our donors, volunteers, partners, and well-wishers—thank you. Your trust has made all of this possible. To those considering joining our mission: now is the time. We are not only building services; we are delivering care where and when it matters most. Let us grow this together. The work is far from over, but with your support, our next chapter will be even more impactful.

Warm regards,



Dr Cecilia Akrise Anim CBE, FRSA, FRCN  
Joint Chair of Trustees, COMPASS-Ghana  
25 June 2025

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**Report from our Chief Executive Officer**  
**Dr. Yakubu Salifu SFHEA, RN**

I am honoured to present the CEO Report for COMPASS-Ghana for the financial year 1 April 2024 to 31 March 2025. In a time of both global and local uncertainty, COMPASS-Ghana has remained focused, resilient, and purpose-driven. Our mission *“to reduce suffering and hardship in resource-poor communities by embedding end-of-life care excellence into Ghana’s healthcare systems”*, continues to guide every aspect of our work.

**Operational Progress and Strategic Delivery:**

Building on the foundations laid in 2023, we operationalised the palliative care unit at Asamang SDA Hospital in the Ashanti Region. The clinical team is now active, offering regular clinics, home visits, pain management, and psychosocial support. During this reporting period, we delivered end-of-life care to 32 patients—22 women (average age 34) and 10 men (average age 39)—while providing bereavement and emotional support to 39 family members. We remain on track to reach our target of supporting 315 patients by year-end.

A key strategic milestone was the co-development of our Theory of Change. This framework provides clarity on how our interventions create measurable clinical, social, and economic outcomes. It now underpins our service delivery, advocacy, research, and data collection.

**Financial Performance and Overview:**

Like many early-stage charities, we face the challenge of securing sustainable funding in a volatile economic climate. Despite this, we are proud of the progress made. We have laid strong foundations, delivered on our core mission, and maximised our impact within the financial resources available. Our approach has been pragmatic and prudent. We have developed a pipeline of grant and philanthropic opportunities and continue to engage funders in a highly competitive environment. While long lead times mean we have not yet achieved the financial breakthrough we seek, our determination remains strong. We continue to focus on expanding income streams, knowing that the need for our work is urgent and growing.

**Stakeholder Engagement and Strategic Recognition:**

One of our proudest achievements this year was hosting a landmark stakeholder evening on 27 February 2025 in Accra. Organised in collaboration with Asamang SDA Hospital, the event convened regional leaders from health, education, faith, and enterprise to share experiences and forge future collaboration. It reinforced our growing presence as a practitioner-led, values-based organisation grounded in community delivery and practical partnership.

We warmly welcomed the Government of Ghana’s announcement of the Ghana Medical Trust Fund —Mahama Cares. This important national initiative affirms the rising importance of non-communicable disease management, including palliative and end-of-life care. As an NGO rooted in community-based practice, we stand ready to contribute where appropriate through dialogue and local innovation.

Recognition of our contribution continues to grow. In July 2025, the University of Nottingham will present COMPASS-Ghana with an award for our efforts in advancing regional palliative care delivery and international collaboration. This honour reflects the commitment of our volunteers, our growing partner network, and the impact of grassroots innovation led from within the Ashanti Region.

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### **Education, Regional Expansion, and Research:**

We remain committed to capacity-building through high-quality training. Our ongoing partnership with Hospice Africa Uganda supports the delivery of palliative care education in Ghana. We are exploring accreditation pathways to formalise this offering. We are proud of the Train the Trainer programme designed and delivered by the new palliative team, which is building resilience and capacity across the Sekyere South District, Ashanti Region. The district served by Asamang SDA Hospital, a population of 150,000. To date some 80 Health Care professionals have been trained.

Plans to establish a second hub in Tamale, Northern Region, remain a strategic priority. We welcome collaboration from hospitals, clinicians, and funders aligned with this goal.

Our partnership with Lancaster University continues to yield impactful research, particularly in exploring scalable, community-led models of palliative care. This work informs policy and builds the evidence base to attract future funding.

We are especially grateful for the arrival of Christine Raoult, a retired Specialist Palliative Care Nurse (Consultant) from the UK, who has brought invaluable expertise to our clinical training efforts.

### **International Collaboration and Thought Leadership:**

COMPASS-Ghana is increasingly recognised in global palliative care circles. We were honoured to publish a blog with the European Association for Palliative Care (EAPC), sharing insights from our work. At the end of May 2025, we will present at the EAPC Conference in Helsinki, showcasing our model and progress on an international stage.

These platforms not only build credibility but also deepens partnerships and supports our vision of shared learning.








### **Research Funding and Support:**

Through the Friends of Lancaster University in America, we secured a £5,000 grant to support Ghana's national palliative care strategy. While terms of engagement are still being finalised, this marks a key step forward.

Additionally, Lancaster University awarded a grant of £9,193 in recognition of my dual role as CEO and Early Career Researcher. Though not directly attributed to COMPASS-Ghana, this funding enabled vital Theory of Change workshops with our team and student healthcare professionals—helping to embed palliative care awareness from the earliest stages of training.

### **Our Focus for 2025–2026**

Our business plan for the coming year focuses on delivering vision with accountability. Our strategic priorities include:

-  Income generation and fiduciary oversight
-  Patient data and demographic analysis
-  Inclusive service delivery across age, gender, faith, and culture
-  Workforce education and resilience
-  Research and innovation
-  National policy engagement
-  Strong and effective governance

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Throughout we continue to define, deliver, and measure the social, clinical, and economic outcomes of our work. From regional expansion to government collaboration, our approach remains rooted in equity, compassion, and evidence.

### **A Call to Action**

This mission is a shared one. I call upon Ghanaians everywhere—and friends of Ghana worldwide—to join us. Whether through time, skills, or resources, your contribution can help transform the way we care for people at the end of life.

To our co-founders, trustees in the UK, board of directors in Ghana, and our dedicated volunteers—thank you. We may be small in number, but our resolve is strong, and our impact is growing.



Dr. Yakubu Salifu, SFHEA, RN  
Co-founder and CEO, COMPASS-Ghana

25 June 2025

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## **Statement of Trustees Responsibility in Relation to the Financial Statement - Structure, Governance and Management**

### **Our Governing Document:**

The charity was registered with The Charity Commission as a Charitable Incorporated Organisation (CIO) on 12 July 2022.

### **The Trustees**

The Board of Trustees is regularly reviewing the appointment of trustees, given the specialist positioning of the charity and its focus on supporting the delivery of end-of-life care into Ghana. The UK Board is quorate with seven active members and continues looking to recruit further trustees with an intent to establish an active Board of Nine by the end of 2025.

The professional skill mix of the Board is as important as is the gravitas, experience and cultural awareness of its members. Currently the Board is as follows:

**Chair:** Dr Cecilia Akrise Anim CBE FRSA FRCN - former President RCN. Appointed: 13 October 2021 with a term of 4 years

**Vice Chair:** Dr Ernest Komla Ahiaku MB, FRCS, FGCPs, DL - Retired former Clinical Lead for Urological Cancer in North Wales. Appointed: 13 October 2021 with a term of 4 years

**Trustee:** Mr Peter Michael James Baxendell - International Marketing - FTSE 100. Appointed: 13 October 2021 with a term of 3 years. Reappointed: 22 May 2024 with a term of 2 years

**Trustee:** Mr William Francis Schiller - Partner with Forvis Mazars LLP - Chartered Accountant: Appointed: 13 October 2021 with a term of 3 years. Reappointed: 22 May 2024 with a term of 3 years

**Trustee:** Dr Geoffrey Mark Sharp – Retired Senior partner and NHS Commissioner: Appointed: 22 May 2024 term of 3 years.

**Trustee:** Dr Godfred Fordjour Boahen – Head of Learning, Disability and Autism Westminster City Council: Appointed: 22 May 2024 term of 3 years

**Trustee:** Ruth Elizabeth Flood – People and Cultural Advisor Hospice UK: Appointed: 22 May 2024 term of 3 years

One Trustee Mr Ashley Andrew Pakenham Elliot - resigned at the end of his term, due to work commitments.

### **Recruitment**

Board members and the Executive team work actively together to identify potential candidates, either from their networks or because of direct applications. Individuals are then discussed amongst the Board/Executive team to consider fit and contribution. Applications are also balanced against the rest of the Board, regarding equal diversity, skills mix, professional experience and availability.

Identified candidates will be invited to informally meet the Chair and another trustee. If the candidate proves to be appropriate and registers interest in pursuing their interest to become a

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Trustee. Then the candidate will be provided comprehensive information on the charity, its future intent and operations. In this process transparency is key.

If the candidate chooses to formally apply, then the candidate will be invited to a formal interview by a joint Board of the Trustees and Leadership Team, who will have an equal say in the formal appointment.

### **The Leadership Team**

There have been no changes to the leadership team over the reporting period. All members currently work pro bono. The Chief Executive and the Chief Nursing Officer work .25 and the Chief Operating Officer full time.

- The Chief Executive Officer: Dr Yakubu Salifu - Relationships and Research
- The Chief Operating Officer: Mr John Davies - Management and Operations
- The Chief Nursing Officer: Ms Katie Eccles - Clinical and Education

The team regularly seek advice from trustees and professional colleagues and seek out pro bono support to enable additional capability across governance, financial reporting, social media and Information Technology.

It remains the intent as the financial landscape changes to invest in small management teams both in the UK and Ghana.

- **UK Future FTE Structure**
  - Joint COO
  - Joint Chief Nursing Officer
  - Finance Controller
  - Fund Raising Manager
- **Ghana NGO Future FTE Structure**
  - Country Manager
  - Finance Controller
  - Data Analyst
  - Social media and Public Relations (advocacy)
  - Driver and IT
  - Governance

The Board is quorate and met formally on four occasions over the reporting period:

- 22 May 2024
- 06 August 2024
- 11 September 2024
- 15 January 2025

Directors (Trustees) from our Ghana NGO were invited and were effectively represented at all meetings other than 1 April 2025.

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Full minutes were maintained along with core documents such as the Quarterly Financials, Risk Register, Action Log and Core Policies and shared with both boards.

All core policies have been reviewed on the 1 April 2025 and are published on the charity website. All partners working with COMPASS-Ghana are expected not only to understand, but also to comply with both the content and spirit of these policies as they relate to their national legislation and the shared objectives and purpose of both charities. There are clear guidelines in place to review all donations in line with the UK charities Commission guidelines, including our own policy, to prevent money laundering and inappropriate transactions.

All transactions via the UK account (Lloyds) are subject to scrutiny and there are clear limits of devolved financial autonomy

### **Fundraising Activities**

Over the reporting period, the charity has faced a challenging financial position. The number one priority of the leadership team over the forthcoming reporting period is the establishment of credible income streams. The charity has no short-term liabilities.

We continue to develop an income portfolio that includes:

- **Trust and Grants** – Seeking grants that support the development of health and education in Ghana and West Africa.
- **Corporate** – Engaging with businesses that have a vested interest in Ghana and are committed to economic, social, and development goals for themselves, their shareholders, and the communities in which they operate. We are active members of the FCDO Diaspora network and aim to build similar links with entities based in the UK, Europe, and the USA.
- **Philanthropy** – Targeting high-net-worth and philanthropic individuals with a focus on palliative and end-of-life care, preferably providing unrestricted donations for maximum flexibility.
- **Events** – Organising general fundraising events such as physical challenges (e.g., marathons), presentations, and direct public appeals via social media channels.
- **Direct Giving** – Enabling individuals to donate monthly through the COMPASS-Ghana website and JustGiving portals.
- **Tax and Revenue Incentives** – Leveraging UK Gift Aid and Ghanaian tax exemption policies to enhance the value of donations. These opportunities are well promoted.
- **Advocacy and Call to Action** – Promoting awareness and garnering support through social media, community groups, faith-based initiatives, and direct donor outreach.
- **Research Grants** – Applying for research grants to expand and evidence COMPASS-Ghana's training, education, and conceptual models of care.
- **Commercial** – Exploring commercial opportunities, including business consultancy, appropriate sponsorships, lotteries, trades, and commissions driven through advocacy.

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### **Effectiveness of Giving**

The ratio of income raised versus expenditure on charitable activities provides an interesting perspective, despite a significant reduction of income we continue to channel money into patient care rather than central overhead.

- FY 23/24: 76% of income raised was spent on charitable activities.

FY 24/25: 55% (excluding research grants); 69% (including the impact of research grants, not directly attributable to COMPASS-Ghana as revenue).

### **Policy on Reserves**

COMPASS-Ghana is still in its early stages. Most funding received to date is unrestricted and supports operational and patient centric costs. Restricted funding is managed appropriately, reviewed quarterly at Board meetings, and reported annually.

Reserves are monitored quarterly. Trustees aim to maintain a reserve sufficient to cover three months of operating costs. In this reporting period, average monthly expenditure was approximately £850.

### **Risk Review and Action Log**

The charity maintains an up-to-date Risk Policy and Action Log, reviewed quarterly by the Board. A Risk Register is actively maintained by the COO.

- Risks are scored based on an agreed scale of likelihood and impact.
- Commentary and action plans are logged accordingly.
- All Board members and leadership team members can submit potential risks for review.
- Confirmed risks are discussed, scored, and documented with corrective or mitigating actions.

This structured approach ensures that risk management is embedded in the operational and strategic oversight of COMPASS-Ghana.

### **Financial Review**

Our financial challenges reflect those faced by many young charities, especially amid global economic volatility. Despite this, we have:

- Maintained fiscal discipline and maximised impact with limited funds.
- Built a pipeline of grant applications.
- Delivered all projects and reports on schedule.

We continue to pursue sustainable funding through diverse streams and international partnerships. We have established a robust donation infrastructure enabling:

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- Direct payment into Lloyds Bank (UK) and Standard Chartered (Ghana).
- Individual Gift Aid submissions.
- Direct donations and Gift Aid through JustGiving, our primary collection partner.
- Campaign integration via COMPASS-Ghana's JustGiving page.
- Mobile money donations (Ghana) through MTN and Vodafone Cash.

In our first three years, we are proud to have laid a solid foundation for delivering on our charitable ambitions, achieving more than one might expect given our constrained finances.

We have been pragmatic and prudent in managing our costs in line with available funding, always seeking to maximise operational delivery. We continue to develop a pipeline of potential grants and alternative sources of funding, recognising the highly competitive environment and the often-lengthy lead times associated with such opportunities.

While we have not yet achieved the sustainable funding we seek, our commitment to building resilient financial foundations remains strong. We are focused on finding and nurturing new sources of finance and are striving for a breakthrough that will allow us to scale our impact further.

### **Creditors**

As recorded in the accounts, the sum of £23,222 is listed under creditors falling due after more than one year. This amount represents funds advanced by the charity's founders to support start-up activities from 2020 to the present. There is no formal agreement regarding a repayment timeline or interest payable. However, the founders expect these funds to be reimbursed once the charity becomes financially resilient and has a stable income stream.

In all funding applications, a contribution is requested to help cover ongoing central overhead costs necessary for delivering the charity's objectives. These costs are reviewed quarterly by the Board of Trustees.

Name	2025 £	2024 £	2023 £	Explanation
Mr John Davies	18,641	17,088	15,774	Increase includes unclaimed expenses. Balance from initial startup until the year end of FY 2022
Ms Katie Eccles	1,043	1,043	733	
Dr Yakubu Salifu	3,180	3,006	3,016	
Mr Ernest A Ahiaku	340	340	340	
Mr William Schiller	18	18	18	

### **Going Concern**

The trustees have considered going concern and have strong expectations that the charity has adequate resources to continue operations for the foreseeable future.

At the time of writing May 2025, the charity holds £4,070 in the bank. This is sufficient to cover at least four months running costs at current levels.

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### **Statement of Trustees' Responsibilities**

The charity trustees are responsible for preparing a trustee's annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial Statements and accompanying notes.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees



Dr Cecilia Akrise Anim CBE FRSA FRCN  
Joint Chair of Trustees

25 June 2025

COMPASS-GHANA (Compassionate Palliative Services)

Statement of Financial Activities

for the year ended 31 March 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:					
Donations and legacies	2	8,857	-	8,857	37,247
Other	3	2,787	10,000	12,787	-
<b>Total</b>		<b>11,644</b>	<b>10,000</b>	<b>21,644</b>	<b>37,247</b>
Expenditure on:					
Raising funds	4	1,044	-	1,044	866
Charitable activities	5	8,780	3,100	11,880	28,198
Other	6	10,239	-	10,239	8,369
<b>Total</b>		<b>20,063</b>	<b>3,100</b>	<b>23,163</b>	<b>37,433</b>
Net gains on investments		-	-	-	-
Net expenditure	7	(8,419)	6,900	(1,519)	(186)
Transfers between funds		-	-	-	-
Net expenditure before other gains/(losses)		(8,419)	6,900	(1,519)	(186)
Other gains and losses					
Net movement in funds		(8,419)	6,900	(1,519)	(186)
Reconciliation of funds:					
Total funds brought forward		(13,955)	-	(13,955)	(13,769)
Total funds carried forward		(22,374)	6,900	(15,474)	(13,955)

COMPASS-GHANA (Compassionate Palliative Services)

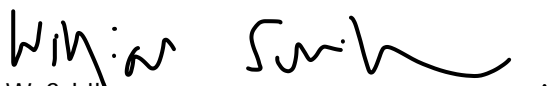
Balance Sheet

at 31 March 2025

Charity No. 1199633	2025	2024
	£	£
Fixed assets		
Tangible assets	10     2,410	3,334
	<u>2,410</u>	<u>3,334</u>
Current assets		
Debtors	11     708	1,781
Cash at bank and in hand	4,630	5,729
	<u>5,338</u>	<u>7,510</u>
Creditors: Amount falling due within one year	12     -	(3,304)
Net current assets	5,338	4,206
Total assets less current liabilities	7,748	7,540
Creditors: Amounts falling due after more than one year	13    (23,222)	(21,495)
Net liabilities excluding pension asset or liability	<u>(15,474)</u>	<u>(13,955)</u>
Total net liabilities	<u><u>(15,474)</u></u>	<u><u>(13,955)</u></u>
 The funds of the charity		
Restricted funds	14	
Restricted income funds	6,900	-
	<u>6,900</u>	<u>-</u>
Unrestricted funds	14	
General funds	(26,827)	(13,955)
Designated funds	4,453	-
	<u>(22,374)</u>	<u>(13,955)</u>
Total funds	<u><u>(15,474)</u></u>	<u><u>(13,955)</u></u>

Approved by the trustees on 25 June 2025

And signed on their behalf by:



W. Schiller

Trustee

25 June 2025

for the year ended 31 March 2025

## 1 Accounting policies

### Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

### Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

### Fund accounting

**Unrestricted funds** These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

**Designated funds** These are unrestricted funds earmarked by the trustees for particular purposes.

**Revaluation funds** These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

**Restricted funds** These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

### Income

**Recognition of income** Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

**Income with related expenditure** Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

**Donations and legacies** Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

**Tax reclaims on donations and gifts** Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

**Donated services and facilities** These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

**Volunteer help** The value of any volunteer help received is not included in the accounts.

**Investment income** This is included in the accounts when receivable.

**Gains/(losses) on revaluation of fixed assets** This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

**Gains/(losses) on investment assets** This includes any gain or loss on the sale of investments.

Notes to the Accounts

Expenditure

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

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Office Equipment 20% Straight line

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Notes to the Accounts

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

2 Income from donations and legacies

	Unrestricted	Total 2025	Total 2024
	£	£	£
Donations	8,516	8,516	34,722
Gift Aid	341	341	2,525
	<u>8,857</u>	<u>8,857</u>	<u>37,247</u>

Donated goods, facilities and services received

	Total 2025	Total 2024
	£	£
Events	-	8,147
Campaigns	4,813	23,625
Donations	2,453	1,450
Trusts & Funds	1,250	1,500
	<u>8,516</u>	<u>34,722</u>

3 Other income

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Misc Income	787	-	787	-
Grant Income	2,000	10,000	12,000	-
	<u>2,787</u>	<u>10,000</u>	<u>12,787</u>	<u>-</u>

4 Expenditure on raising funds

	Unrestricted	Total 2025	Total 2024
	£	£	£
<i>Costs of generating voluntary income</i>			
Promotion	811	811	306
<i>Fundraising trading costs</i>			
Fund Raising Costs	251	251	560
<i>Investment management costs</i>			
Interest income	(18)	(18)	-
	<u>1,044</u>	<u>1,044</u>	<u>866</u>

5 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Charity Partner Support	3,938	3,100	7,038	6,694
Ghana Operations - UK support	787	-	787	7,094
Project Ashanti - set up and delivery	1,422	-	1,422	11,591
<i>Governance costs</i>				
Board meeting & expenses	673	-	673	807
Accounting & Administration	1,960	-	1,960	2,012
	<u>8,780</u>	<u>3,100</u>	<u>11,880</u>	<u>28,198</u>

6 Other expenditure

	Unrestricted	Total 2025	Total 2024
	£	£	£
Advertising & Promotion	1,008	1,008	513
Premises costs	4,800	4,800	1,307
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	924	924	811
General administrative costs	2,416	2,416	2,916
Legal and professional costs	1,091	1,091	2,822
	<u>10,239</u>	<u>10,239</u>	<u>8,369</u>

COMPASS-GHANA (Compassionate Palliative Services)

Notes to the Accounts

7 Net expenditure before transfers

	2025	2024
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	924	811

8 Trustee remuneration and expenses

	2025 Number	2024 Number
The nature of the reimbursed expenses	No trustees were paid expenses during this accounting period (2024, Nil)	

9 Staff costs

The charity had no payrolled staff in the reporting period (2024, NIL). It was entirely supported by volunteers.

10 Tangible fixed assets

	Office Equipment £	Total £
Cost or revaluation		
At 1 April 2024	4,403	4,403
At 31 March 2025	<u>4,403</u>	<u>4,403</u>
Depreciation and impairment		
At 1 April 2024	1,069	1,069
Depreciation charge for the year	924	924
At 31 March 2025	<u>1,993</u>	<u>1,993</u>
Net book values		
At 31 March 2025	<u>2,410</u>	<u>2,410</u>
At 31 March 2024	<u>3,334</u>	<u>3,334</u>

11 Debtors

	2025 £	2024 £
Other debtors	460	518
Prepayments and accrued income	248	1,263
	<u>708</u>	<u>1,781</u>

12 Creditors:

amounts falling due within one year

	2025 £	2024 £
Trade creditors	-	2,324
Accruals	-	980
	<u>-</u>	<u>3,304</u>

Notes to the Accounts

13 Creditors:

amounts falling due after more than one year

	2025	2024
	£	£
Other creditors	23,222	21,495
	<u>23,222</u>	<u>21,495</u>

Liabilities repayable in more than five years after the balance sheet date

Other creditors represents amounts the charity owed to its members for start up activities: Mr John Davies £18,641; Ms Katie Eccles £1,043; Dr Yakubu Salifu £3,180; Dr Ernest Ahaiku £340 & Mr W Schiller £18 (2024: Mr John Davies £17,088, Ms Katie Eccles £1,043, Dr Yakubu Salifu £3,006, Dr Ernest Ahaiku £340 & Mr W Schiller £18).

14 Movement in funds

	At 1 April 2024	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2025 £
Restricted funds:				
Restricted income funds:				
Grant Income	-	10,000	(3,100)	6,900
<i>Total</i>	<u>-</u>	<u>10,000</u>	<u>(3,100)</u>	<u>6,900</u>
Unrestricted funds:				
General funds	(13,955)	-	(12,872)	(26,827)
Designated funds:				
Donations/Gift Aid	-	9,644	(5,191)	4,453
Unrestricted Grant income	-	2,000	(2,000)	-
<i>Total</i>	<u>-</u>	<u>11,644</u>	<u>(7,191)</u>	<u>4,453</u>
<b>Total funds</b>	<u><u>(13,955)</u></u>	<u><u>21,644</u></u>	<u><u>(23,163)</u></u>	<u><u>(15,474)</u></u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Grant Income To fund three palliative care hubs in Ghana supporting 315 patients initially.

Designated funds:

Donations/Gift Aid To support general charitable purposes, operational costs and strategic initiatives in UK and Ghana allowing Compass-Ghana to respond to emerging needs, sustain core services and invest in organisational development.

Unrestricted Grant income To support the holistic work of the Palliative Care team Asamang SDA Hospital

15 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	2,410	-	2,410
Net current assets	723	4,615	5,338
Creditors due in more than one year and provisions	(25,507)	2,285	(23,222)
	<u><u>(22,374)</u></u>	<u><u>6,900</u></u>	<u><u>(15,474)</u></u>

**COMPASS-GHANA (COMPASSIONATE PALLIATIVE SERVICES)**

England & Wales - Charity number 1199633

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# Accounts

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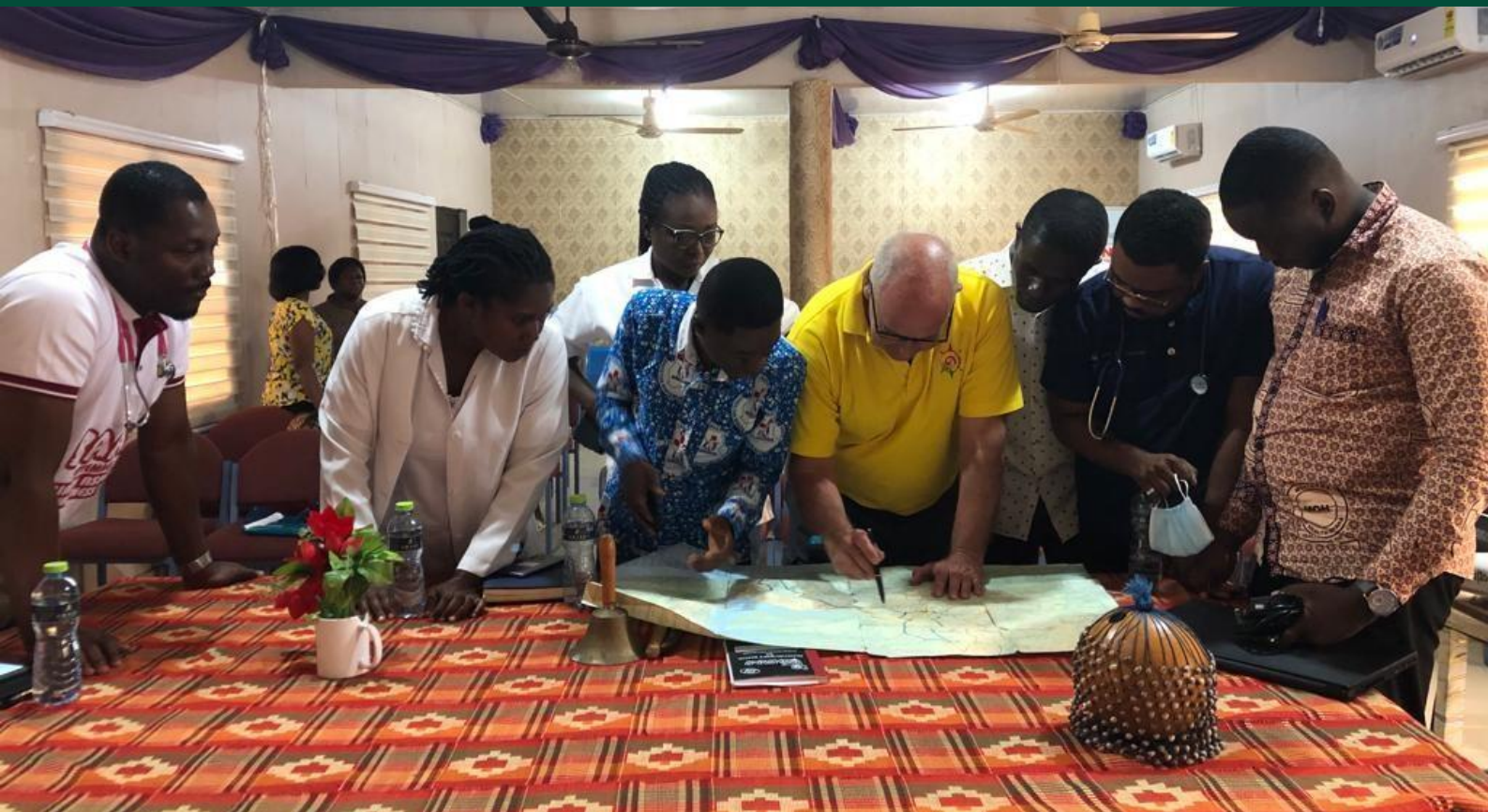


COMPASS-Ghana

# Compassionate Palliative Services

(A charitable Incorporated Organisation)

**Annual Report**  
01 April 2023 to 31 March 2024



Registered charity in England and Wales, charity number 1199633

**W:** [www.compass-gh.org](http://www.compass-gh.org)



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## REFERENCE AND ADMINISTRATIVE DETAILS

The charity was registered with the Charity Commission as a Charitable Incorporated Organisation (CIO) on 12 July 2022

**Charity Number** 1199633

### Trustees

The following trustees served during the year:

Dr Ernest K Ahiaku MB, FRCS, FGCPS, DL – Appointed 13 October 2021

Dr Cecilia Akrise Anim CBE, FRSA, FRCN (Chair) – Appointed 13 October 2021

Mr Peter M J Baxendell – Appointed 13 October 2021

Mr Andrew A P Elliot – Appointed 13 October 2021

Mr William Schiller – Appointed 13 October 2021

### Key Management Personnel/Co-founders

Dr Yakubu Salifu  
Chief Executive Officer

Mr John Davies  
Chief Operating Officer

Ms Katie Eccles  
Chief Nursing Officer

### Principal place of business

COMPASS-Ghana  
Room 15, Eastern House, 15-16 Silver Street Bradford on Avon Wiltshire  
BA15 1JZ

### Registered Office

293 Bowerham Road Lancaster  
LA1 4AS

### Independent Examiner

Paul Clarke, MGB Accountants,  
18 Market Street, Wotton-Under-Edge  
Gloucester, GL 12 7AE

### Bankers

Lloyds Bank, Lewisham, Branch, PO Box 1000, BX1 1LT



## REPORT FROM OUR CHAIR OF TRUSTEES

It is with immense pride and gratitude that I present the annual report for COMPASS-Ghana, reflecting on a year marked by significant achievements and unwavering commitment. Our key successes this year are a testament to the collective efforts of our dedicated executive team, and the invaluable contributions of our Trustees and the Board of Directors of our sister organisation in Ghana.

One of the most notable milestones was the establishment of the COMPASS-Ghana Institute and the strategic partnership with Asamang SDA Hospital, which has significantly expanded our capacity to provide compassionate care to those with life-limiting conditions.

The executive team's hard work has been instrumental in driving our programmes forward. They have tirelessly coordinated efforts to deliver integrated health services, develop bespoke training programmes in collaboration with Hospice Africa Uganda, and engage in impactful online learning initiatives with Lancaster University. Additionally, the strategic outreach to the Ghana Health Service and the Ghana Palliative Care Association has fortified our advocacy work, ensuring that our mission aligns with national health goals and policies.

Our trustees and the Board of Directors in Ghana have provided steadfast governance and strategic oversight, ensuring that our activities are not only impactful but also sustainable. Their dedication to upholding our values and guiding our strategic direction has been crucial in navigating the complexities of delivering palliative care in diverse communities. The collaborative efforts between our teams in the UK and Ghana have fostered a strong, unified approach to our mission, enabling us to effectively address the challenges and seize the opportunities in palliative care provision.

As we look to the future, we are excited about the possibilities that lie ahead. To continue and expand our vital work, we need the ongoing support of our generous donors and well-wishers, as well as attracting new charitable funding, both from the UK, Ghana and elsewhere. This kindness and generosity have enabled these initiatives and we call upon your continued kindness and selflessness to help us reach more communities and enhance our services.

With your support, we can advance our education and research programmes, strengthen our community outreach, and work towards achieving Universal Health Coverage in Ghana by 2030. Together, we can ensure that every individual facing life-limiting conditions receives the compassionate care they deserve. Thank you for being a part of this transformative journey.

### **Dr Cecilia Akrise Anim CBE, FRSA, FRCN**

Chair of Trustees, COMPASS-Ghana

06.08.2024



## UPDATE FROM OUR CEO:

I am pleased to present the annual report for COMPASS-Ghana for the financial year 1 April 2023 to 31 March 2024.

COMPASS-Ghana enables the provision of holistic care for patients and their families, advocating for end-of-life care, and supporting education and research in palliative care. Our activities over the past year have focused on several key areas:

**Establishing a strong foundation:** We registered COMPASS-Ghana Institute LbG as a sister Non-Government Organisation (NGO) in Ghana. We also forged strategic partnerships, including a preferred supplier arrangement with Asamang SDA Hospital.

**Relief and care:** We enable integrated health programmes seeking to relieve symptoms and distress for patients with life-limiting illnesses. The construct of outpatient services with plans in place for inpatient services at Asamang SDA Hospital to support 315 end-of-life patients and their families over 2024/25.

### **Education and Research:**

We partnered with Hospice Africa Uganda to deliver bespoke training programmes, with 35 participants graduating and a multi-disciplinary team established. Conducted online learning programmes in partnership with Lancaster University, engaging, for the first time, with 26 health professionals. We are working with key stakeholders to design national palliative care guidelines for Ghana.

### **Advocacy and Community**

**Engagement:** COMPASS-Ghana engaged with national and regional authorities, including the Ghana Health Service and the Ghana Palliative Care Association. Developed community outreach programmes with local leaders to promote palliative and end-of-life care.

**Financial Stewardship:** COMPASS-Ghana achieved unrestricted income of £37,247. We successfully operated a Just Giving Platform, raising £20,338 through 291 transactions.

## Impact and Vision:

Our efforts have not only enabled direct care to patients, but have also empowered the hospitals' communities and professional teams through education and support. We are committed to building a society where living and dying hold equal value, ensuring access to compassionate care for all, regardless of faith or financial status.



**Now looking ahead for the next financial year, we aim to:**

- Expand our patient care services to reach more communities.
- Enable the creation of a dedicated inpatient ward, respectful of gender and open to all.
- Strengthen our educational programs and research initiatives.
- Enhance our advocacy campaigns to promote a greater understanding of end-of-life care, addressing community fears and apprehensions.

The previous year has been eventful and along with our partners in Ghana we have achieved a great deal. The programme is underway. I thank our partners, donors, and our community for their unwavering support. For the executive team and my co-founders, I say a BIG thank you. Together, we are making a significant impact on the lives of those facing life-limiting conditions in Ghana.

**Dr Yakubu Salifu**

Co-founder and CEO, COMPASS-Ghana

A handwritten signature in black ink, appearing to read 'Dr Yakubu Salifu', with a horizontal line underneath.



## Trustees' Report

The Trustees present their annual report together with the financial statements of the Charity for the year ended 31 March 2024.

### Public Benefit

The trustees confirm that they have complied with the duty in the Charities' Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

The trustees consider that as all activities are open to potential beneficiaries living in Ghana, that the activities of the CIO provide significant public benefit.

## PURPOSE, OBJECTIVES AND ACTIVITIES

### The Charitable Purpose

COMPASS-Ghana's purpose is for the public benefit of Ghana and the wider region. To operate and fund the advancement of health through the relief of symptoms, anguish, and distress among people with life-limiting conditions at the end of their life.

COMPASS-Ghana's core objectives include, but are not limited to, the provision of holistic care of patients and their families, their caregivers, provision of treatment, financial support, education, research, training, advocacy, and practical advice.

The scope of the charity includes the care of patient (Child to Adult) of all faiths and none, their families, dependents, caregivers, and communities. The Charity works alongside and supports conventional agencies and any further action that the trustees, from time to time, see fit and incidental or conducive to support and deliver any of those objectives.

### We said we would deliver this Charitable Purpose through:

- The creation of COMPASS-Ghana, a Charitable Integrated Organisation (CIO) "Foundation" in the UK and in direct partnership with other legal entities as required.
- The relief of symptoms, anguish and distress among people suffering from any life-limiting illnesses as part of an integrated health programme.



- The advancement and advocacy of End-of-Life Care (Children to Adults) across the region. The remit embraces cancers and also other life limiting illnesses which may include, but not limited to, end-of-life diagnosis through cardiovascular, diabetes mellitus, chronic pulmonary diseases and other communicable and non-communicable diseases.
- The development of an education and research capability embracing medical and clinical care, nursing, psychology, pharmacology, homoeopathy, and other traditional models of care underpinned by world-class partnerships.
- The empowerment of diverse and remote communities - through education, skills training and the sharing of knowledge amongst patients, families, and caregivers allowing them to be as self-reliant in their interventions and care as is reasonably possible and practicable.
- The advancement of clinical knowledge through a whole system approach as part of a wider universal health care programme delivered into resource-poor and hard to reach communities.

## About Us

Founded by Dr Yakubu Salifu, John Davies and Katie Eccles, COMPASS-Ghana, number 1199633 was formerly registered with the Charities Commission 12 July 2022.

The focus - to support and enable the existing capability in Ghana to deliver a programme of palliative and end-of-life care for all, regardless of faith or the ability to pay.

## Our Vision: A Society where living and dying hold equal value

Together with our healthcare and community partners of all faiths, cultures and traditions, we are on a journey of collaboration and empowerment to unlock universal palliative and end-of-life care for all of Ghana by 2030. This goal aligns directly with the Ghanaian Government's roadmap for attaining universal health coverage this decade.

## Our Mission:

To reduce suffering and hardship in resource-poor communities by enabling Ghanaians to embed end-of-life care excellence into their existing healthcare systems.

## Strapline:

Enabling End of life care for all



## Our Values:

COMPASS-Ghana has six values that drive our collaborative approach and the way we work with our patients, their families and carers as well as our stakeholders and ourselves.

### 01 Compassionate

We strive to understand and identify the needs of our patients, families and carers along with our partners and the community we serve, in a manner that is compassionate, non-judgemental and empathetic.

### 02 Committed

We place our patients, families and carers along with our partners and community at the centre of everything we do. We commit to work towards a shared vision, and in our behaviours be adaptable and inspiring.

### 03 Accountable

To manage expectations through open and transparent communication, be accountable to the communities and organisations that we serve and hold partners accountable on behalf of these communities.

### 04 Impact

To develop evidence-led evaluations to share learnings and capture the clinical /social value and impact and outcomes of our work.

### 05 Innovative

We will constantly challenge the status quo and seek out new ways to deliver compassionate care. We will be a centre of excellence, where innovation, research and new methodologies of care will be the norm.

### 06 Financial Stewardship

We believe in open and strong governance, where financial activity is transparent and accountable. Our ambitions will be underpinned by sustainable funding and strong stewardship.



## How we Operate:

As a charity we do not seek to build a Hospice or provide furniture or to paint buildings. We are about supporting, enabling and developing the existing health and social infrastructure. We seek to develop a sustainable model of care, one that is seamless in its approach towards the patient, their families and communities in which they live. An approach that is scalable and able to be replicated in time across Ghana.

Our “Whole System Approach” focuses on delivering an integrated pathway of care. Philosophically this places the patient, the family, caregiver and community in the centre of everything we do and deliver. The concept embraces the whole patient from demographic data – early diagnosis, a seamless transfer of care – community and inpatient care until death. At each and every stage it embraces the family, carers and community. It is an offer that is open to all faiths and none. The capability and services we support and enable are seamlessly integrated both vertically and horizontally within and outside of COMPASS-Ghana and its partners. Advocacy and effective health education, a key pillar in our theory of change – are delivered concurrently within our community engagement programmes.

## Our Journey Continues: April 2023 to March 2024:

### Our focus over the year has been to:

- To raise funds allowing us to initiate the formation and delivery of the first strategic partnership and Hub.
- To establish COMPASS-Ghana (NGO).
- To identify, nurture and develop a partner able to construct a multi-disciplinary team that is able to operate and deliver a local programme of end of life and palliative care.
- To develop relationships and influence at a national and local level.
- Establish preferred partners for delivery and training.

**Head Office:** In June 2023 the Chief Operating Officer and Chief Nursing Officer moved to Kumasi and established a transient head office until November 2023. During this period, partnerships were established, local clinics supported, pilot online learning delivered, and community outreach delivered.



**COMPASS-Ghana Institute:** In November 2023 we registered our sister charity in Ghana called COMPASS-Ghana Institute. Operating as *COMPASS-Ghana (NGO)*. It is registered with the Registrar General's Office, it has its own Board of Directors (Trustees) and shares the same vision, values, objectives and purpose of its sister UK charity. The executive team have joint responsibilities, avoiding unnecessary duplication of effort and cost to ensure alignment of the two boards. The Boards meet jointly four times a year, with due regard for the articles of governance governing – quorate and voting rights. The NGO will report as an individual entity at the end of this upcoming financial year 2024/2025, in line with its sister UK charity.

**Strategic Partners:** Over the reporting period we sought out and established a preferred supplier arrangement with Asamang SDA Hospital. Asamang SDA Hospital is a 134-bed primary health facility in the Sekyere South District of the Ashanti Region, a member of the Christian Health Association of Ghana (CHAG) and the Ghana Health Service. The hospital serves a population of 125,000, of all faiths and none, with an average of 55,000 out-patients each year. Our shared objective with Asamang SDA Hospital is to shape and develop a centre of excellence that will support 315 end-of-life patients and their families and care-givers in this financial year April 24 to March 25. This number of 315 includes children and adults of all faiths and is not dependent on the ability to pay, but on their need and diagnosis.

Patients will primarily be treated via community outreach and outpatient services. There will also be a dedicated inpatient capability, to care for those in urgent need.

Introduced into the relationships, albeit informally at this stage, are the palliative teams from Peace and Love Breast Care International (BCI) and Komfo Anokye Teaching Hospital (KATH).

**Advocacy:** Advocacy outreach and engagement with a community rich in culture, tradition and multi faith is an essential part of our mission. Over the reporting period COMPASS-Ghana sought to build relationships with the authorities at a National and Regional Level. The charity is engaging with the Ghana Health Service (GHS), The Ghana Palliative Care Association (GPCA), The college of Physicians and Surgeons, The Ghana College of Nursing and Midwives, the Directorate of Non-Communicable Disease (GHS).

**Training and Development:**

COMPASS-Ghana partnered with Hospice Africa Uganda (HAU) to deliver an inhouse bespoke programme for palliative care. This resulted in some 35 participants (Medical, Clinical Health and Administrators) graduating. This enabled a dedicated multi-disciplinary team to be established, and a continuum of learning agreed to be delivered throughout the Fy 24/25. Patient clinics will commence in May 2024.



Locally, the charity has embraced the innovative work delivered by Asamang SDA Hospital as it develops and delivers community programmes around breast, cervical and prostate screening. Programmes that demand consensus, support and engagement from the local leaders, elders, chiefs and “Queen Mothers” many of whom have now become local advocates for the programme, which will now include palliative and end of life care.

## Alignment to the Strategic Goals of the Government of Ghana

### On 10 May 2024 - The Government of Ghana reinforced its commitment to Universal Health Care (UHC) by 2030:

“Ghana is working towards achieving Universal Health Coverage by the year 2030. This effort has been supported by a strong political, legislative and fiscal commitment to health financing system reform. This is in line with attaining the Sustainable Development Goal (SDG). Principles of the African Union Agenda 2023, Global Action Plan for Healthy Lives and Well Being. The Declaration on Primary Health Care is Astana (2018) , UHC 2030 Compact, the initiative of Universal Health Care 30 and the political declaration of UHC adopted at the UN High Level meeting in September 2019.



(Health News of Friday, 10 May 2024 Source: [www.ghanaweb.com](http://www.ghanaweb.com) Ministry of Health, WHO launch 2023-2030 Ghana Health Financing Strategy document)

## The Compelling Case for End-of-Life Care

As a charity we seek to bring an essential health programme into resource-poor and hard to reach communities. We are acutely aware that End-of-Life-Care (EoLC) is a sensitive topic in Africa. Need extends far beyond cancer alone to include other life-limiting diagnoses such as respiratory distress, sepsis, heart failure, malaria, diabetes, HIV and more.

Working through preferred partners who are already active in the community, we strive to win the community’s trust and engagement and support for our work. Together we collectively deliver the psychological and emotional support needed to make the unbearable more bearable and help families and communities become more resilient.



Palliative Care is based on the needs of the patient, not on a patient's prognosis. The application of palliative care is appropriate for any age and at any stage of a serious illness with an end-of-life diagnosis.

Within this pilot there has been prioritisation within the areas of end stage cancers, kidney disease, cerebrovascular accident (Stroke), HIV/AIDS (Terminal Stage) and respiratory diseases.

1% of Ghana's population, some 350,000, die each year. The current provision of palliative care and EoLC is limited, ad hoc with no central coordination. The average age of death is 63. Demographics around deaths and causation of death in the community are spurious as many do not refer to the Ghana Health Service due to stigma, tradition, poverty and location. Many patients die at home, within their church or shrine - divorced from professional care and denied basic pain relief and family support.

The lack of such care is devastating – not only for the dying and their families, but for the community. The physical and mental demands for caring for a patient with palliative care needs can result in emotional distress, deep anxiety, a loss of income, disruption and the break-up of family life and business. It often leads to the termination of a child's education, personal uncertainty, anguish and distress within the home and in the wider community. By addressing these impacts, good-quality care has a direct positive impact on economic sustainability and growth.

## **A Patient Story:**

### **Maybe a recent patient story is helpful:**

In one of the leading teaching hospitals in Ghana Katie Eccles, our Chief Nursing Officer witnessed a young mother (23) being taken for further diagnostic tests, for which her family (parents) had to pay despite the fact she was clearly dying. If palliative skills had been available these unnecessary and futile interventions would have been avoided. Instead, a sensitive conversation would have been held with the patient and her family, symptom control of her pain assessed and managed with the limited funds available to her family.

This would have bought her a precious window of time that would have been spent with her two-year-old son, who was sitting uncomfortably, confused and bewildered, beside her, on the bed.



## The Credibility of The Asamang Pilot – Kerala, Southern India A Supporting Case Study

The Ghana Health Service and the African Palliative Care Association are aware of the Kerala Model.

Kerala is located in the Southern part of India and shares many similarities with Ghana. It has a population of 35m similar to that of Ghana, a move to urbanisation with many remote and hard to reach communities. It has a diverse population in terms of religion, and a gender balance is circa 50/50 male to female. It is one of the most densely populated states in India.

Kerala's model of community palliative care is renowned for its community-based approach, which emphasizes the role of community participation and integration of services across different levels of care.

**Community Involvement:** The Kerala model heavily relies heavily on community volunteers who are trained to provide basic palliative care and support to patients and their families. Local organisations and community groups are mobilised to create a support network, ensuring that palliative care services reach those in need. Volunteering is not the norm in Ghana so in developing our capability emphasis is placed on enhancing the competencies of all clinical and health workers regardless of their core discipline.

### Primary Healthcare Integration:

In Kerala Palliative care is integrated into the primary healthcare system, allowing for the early identification and management of patients who present requiring palliative care. This integration ensures that palliative care is accessible at the grassroots level, making it available even in remote areas.

**Multi-Disciplinary Teams:** Palliative care teams in Kerala are multi-disciplinary, including doctors, nurses, social workers, and volunteers. This team approach addresses the medical, emotional, social, and spiritual needs of patients. The involvement of diverse professionals ensures comprehensive care tailored to individual needs. As well as a cascade of learning across disciplines.

**Home-Based Care:** A significant part of the palliative care services across Kerala is provided in patients' homes. This benefits patients who are confined to bed or have limited mobility or access to transport. Home visits by healthcare professionals and trained volunteers ensure continuous care, support, comfort and cost effectiveness.

**Training and Education:** Extensive training programs are conducted for all healthcare professionals, volunteers, and community members, equipping them with the necessary skills to provide palliative care. A continuous continuum of learning ensures that the care provided is up-to-date and effective.



**Government and NGO Collaboration:** There is a strong collaboration between the government and non-governmental organisations (NGOs) in Kerala, which helps in pooling resources and expertise and ensures a consistency of care both in approach and in standards.

**Accessibility and Affordability:** The model ensures that palliative care services are affordable and accessible to all, including the economically disadvantaged. Many services are provided free of cost or at a minimal charge, supported by community donations and government funding. In Ghana the National Health Insurance Service – may be a potential provider and beneficiary of our programme.

**Awareness and Advocacy:** Proactive messaging and direct advocacy at various levels ensures that palliative care is recognised as a crucial component of the healthcare system.

## The Economic Argument for Palliative Care

In a nation where the demands to develop and deliver an effective health care system are enormous and often conflicting, there are many opportunity costs, and conflicting demands and priorities.

**Improved End-of-Life Care:** Palliative care focuses on aligning treatment plans with patients' goals and preferences, often leading to a preference for less intensive and less costly care settings, such as community and home care.

*The New England Journal of Medicine* published research infers that patients who receive palliative care are more likely to die at home, which is typically less costly than hospital or emergency care.

**Enhanced Coordination of Care:** Good palliative care programs enhance coordination among healthcare providers, leading to the more efficient use of resources. This coordination helps avoid duplicative tests and procedures, as well as unnecessary hospital readmissions, contributing to overall cost savings, both to the service and the patient.

**Lower Healthcare Costs:** Palliative care has been associated with lower healthcare costs, particularly by reducing the use of intensive care units (ICUs), emergency departments, and other high-cost services. According to a study in the *Health Affairs journal*, hospitals with palliative care programs saved approximately \$3,237 per patient admission for patients discharged alive and \$4,251 for those who died in the hospital.



**Reduction in Hospital Admissions and Length of Stay:** Studies have also shown that palliative care can reduce the number of hospital admissions and the length of hospital stays. A study published in the *Journal of Palliative Medicine* found that patients receiving palliative care have significantly fewer hospitalisations and shorter lengths of stay compared to those not receiving palliative care.

**Decreased Utilisation of Intensive Treatments:** Palliative care often leads to a decrease in the utilisation of intensive treatments that are expensive and may not significantly extend life. Research published in the *Journal of Clinical Oncology* highlights that patients receiving palliative care were less likely to undergo aggressive treatments, such as chemotherapy, in the last stages of life.

### References:

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**The Need for Further Empirical Evidence:** COMPASS-Ghana is acutely aware that any cost benefit argument to support the implementation and funding of a national programme, must be supported by clear evidence. Evidence that articulates not only the benefit of good care for the patient, their family and the community, but also the socio economic impact, so evident in Western Models of care. COMPASS-Ghana has a responsibility to make such arguments cogent and relevant for Ghana. This is why we have embraced a whole system approach where data, the patient, their family and pathway are core to all our activity.



## The Commercial Evidence:

**Improved Productivity:** Effective palliative care enables family members, especially women, to remain economically active by reducing the time and emotional burden associated with caregiving. This can lead to improved household income and economic stability. In households where palliative care services are available, primary caregivers can return to work or engage in income-generating activities, boosting overall economic productivity. By addressing gender issues in palliative care, it ensures that women, who might otherwise be overwhelmed by caregiving duties, can participate more fully in economic activities. This can lead to enhanced productivity and economic stability for families.

**Educational Attainment:** By reducing the caregiving burden on children, especially girls, palliative care services allows them to continue their education. Higher educational attainment can lead to better economic opportunities in the future, breaking cycles of poverty.

**Healthcare Resource Allocation:** Effective palliative care can optimise the use of healthcare resources, ensuring that they are allocated more efficiently. This can free up resources for other critical health services and reduce overall strain on the healthcare system.

## Community and Long-term Benefits:

**Strengthened Healthcare Systems:** The integration of palliative care into the broader health system can lead to the development of more resilient healthcare infrastructures. Training healthcare professionals in palliative care principles enhances the overall capacity of the health system to manage chronic and terminal illnesses. Community-based palliative care programs can mobilise local resources and foster community involvement, leading to more sustainable and culturally appropriate care models.

### Long-term and Community Benefits:

**Strengthened Social Support Systems:** By integrating gender-sensitive approaches into palliative care, communities can develop stronger support systems that recognise and address the unique needs of men and women. This can foster community resilience and economic stability. Improved community health outcomes can lead to a more productive workforce and reduced public health expenditure in the long term.

**Policy and Advocacy:** Evidence of the economic benefits of palliative care can inform policy making, leading to increased funding and support for palliative care programs. This can result in the establishment of national palliative care policies, ensuring long-term sustainability and integration into public health strategies.

The economic evidence from various African countries underscores the value of palliative care in reducing healthcare costs, improving economic productivity, and supporting sustainable healthcare systems. COMPASS-Ghana will argue that these benefits highlight the importance of integrating palliative care into national health policies and ensuring its accessibility to all patients in need.

Kerala has been a pioneer in this field, with a robust model that integrates community participation and professional healthcare services.



# Our Theory of Change

Over the year in partnership with Asamang SDA Hospital we have developed our thinking to develop a contemporary Theory of Change to evidence our thinking and provide a coherent approach towards our strategic development:



INPUTS	ACTIVITIES	INTERMEDIATE OUTCOMES	FINAL OUTCOMES	IMPACTS
<p><b>Integrated Data</b> Collect and analyse demographic and health data.</p> <p><b>Management Dashboard</b> Develop quality metrics and performance measures</p> <p><b>Advocacy &amp; Community Engagement</b> Work with local leaders and communities to raise awareness.</p> <p><b>Training - Continuum</b> Develop a multidisciplinary clinical capability through partnerships with organisations like Hospice Africa Uganda.</p> <p><b>Infrastructure</b> Establish outpatient and inpatient units for direct patient care.</p>	<p><b>Ongoing training of 35 healthcare professionals</b> Including doctors, nurses, and support staff.</p> <p><b>Establishment of palliative care teams</b> At Asamang SDA Hospital and outreach clinics.</p> <p>Secure technology to enable patient case studies and data to be shared.</p> <p><b>Community Engagement Programs</b> For advocacy and awareness, especially targeting culturally sensitive issues.</p> <p>Appoint advocacy champions Community radio an enabler and advocate</p> <p><b>Creation of Centers of excellence</b> Dedicated areas for outpatient services</p>	<p><b>Increased Community Awareness &amp; Engagement</b> Enhanced understanding and acceptance of palliative care. Increase of Patient referrals from the community, myths and stigmas addressed, earlier presentation</p> <p><b>Improved Diagnostic Pathways</b> Increase in presentation &amp; diagnostic timelines from five days to four weeks. Improved access to symptom management and medication</p> <p><b>Enhanced Clinical Capability</b> Development of a competent palliative care workforce at all levels</p> <p><b>Data-Driven Decisions</b> Utilisation of demographic data for targeted interventions.</p>	<p><b>Universal Access to Palliative Care</b> Across the Ashanti region and eventually all 16 regions of Ghana. The aim to introduce one palliative care hub in each region starting from next year, whilst continuing to build resilience and capability</p> <p><b>Improved Patient and Family Experience</b> Ensuring holistic and compassionate care, ownership and access to support.</p> <p><b>Policy Integration</b> EoL care becomes part of national health policies and insurance schemes.</p> <p><b>Cultural Shift</b> Normalisation of palliative care within the community, reducing stigma, enhancing early presentation and treatment.</p>	<ol style="list-style-type: none"> <li>Enhanced quality of life for patients, families &amp; Community</li> <li>Early Presentation the norm</li> <li>Gender balance where care burden is shared, educational opportunities maintained and the family unit secured.</li> <li>Reduced healthcare costs through effective palliative interventions at community level</li> <li>Increase household income by reducing the financial burden of care, living with a life limiting illness</li> <li>Empowerment and improved health outcomes for women through targeted healthcare initiatives</li> <li>Improved skills and knowledge of Health care Plans</li> <li>Knowledge exchange ensures educational and training relevance</li> <li>Research develops a compelling argument for all</li> <li>Technology becomes an enabler and accessible.</li> </ol>





## Objectives for FY 2023 to 2024:

In 2023 when we registered our first report, we set out the following objectives for this reporting period 1 April 2023 to 2024.

### Objective One: We Said We Would:

- Develop governance and processes to strengthen the Board of Trustees with a minimum of two further appointments to the Board.
- Develop the capability and interoperability between the UK and the Ghana NGO.
- Introduce training to ensure that each Board is resilient and effective.

### We Delivered:

- The recruitment of a further four Trustees to join the Board in September 2024
- The Formation and registration of COMPASS-Ghana Institute NPO in November 2023
- The delivery of five Board meetings of which two, were joint, by January 2024
- Full compliance with our polices

### Objective Two: We Said We Would:

- Establish credible funding streams delivering a minimum Income of £50k by 31 March 2024
- Promote direct appeals to fund specific activity
- Deliver fund raising events
- Operate an active register of trusts and grants - UK, Europe, International
- Embrace new technology such as ChatGPT and ecology mapping to enhance the effectiveness and focus of submissions.
- Develop our social media presence enabling the charity to communicate in a culturally appropriate way and to develop channels reflective of our funding needs.

### We Delivered:

- Secured unrestricted income from £4,339 to £37,247 - through
  - Events: £8,147
  - Campaigns: £23,625
  - Donations: £1,450
  - Trusts and Funds: 1,500
  - Gift Aid: £2,525
- Delivered a credible Just Giving Platform
- Created a qualified trust and Grants Register
- Created a strong Social Media Platform
- LinkTree: <https://linktr.ee/compassghana> WWW - 37,000 Impressions
- Mail Chimp: 905 Contacts receive a monthly newsletter
- LinkedIn: 500 Direct Followers - twice weekly posting
- Facebook: 299 Direct Followers - twice weekly posting
- Instagram: 117 Direct Followers - twice weekly posting
- Twitter (X): 51 followers



**Objective Three: We Said We Would:**

- Establish and have a functioning banking system to receive funds in the UK and Ghana



**We Delivered:**

- Established fully operational banking facilities with signing protocols and due diligence in place with Lloyds Bank and Standard Chartered (Ghana)
- A credible Just Giving Platform – with 291 transactions to a value £20,338
- Gift Aid Receipts – Through Just Giving and Direct through HMRC
- A Mobile Money Capability with Mobile Telephone Network (MTN) and Vodafone Cash

**Objective Four: We Said We Would:**

- Establish a preferred partnerships to enable the delivery of End of life and Palliative Care



**We Delivered:**

- A preferred partnership arrangement with SDA Asamang and Hospice Africa Uganda
- A multidisciplinary palliative care team
- Outpatient service providing services for 315 children and adults & families by 31 March 2025
- A Community Outreach programme
- A working relationship with palliative teams at:
  - o Peace and Love, Breast Care International and
  - o KATH
  - o Ghana Palliative Care Association
  - o Ghana Health Service

**Objective Five: We Said We Would:**

- Develop a resilient full-time leadership team

**We Delivered:**

- A plan is in place from September 2024



### Objective Six: We Said We Would:

- Reduce duplication and enhance cooperative working



### We Delivered:

#### Membership of:

- African Palliative Care Association
- Ghana Palliative Care Association
- A Preferred supplier agreement with Hospice Africa Uganda for professional training and development.
- Engagement with Observatory for End-of-Life Care – Lancaster University
- Physical liaison and engagement with two external palliative teams – Peace and Love Breast Care International and KATH

## Impact Highlights

### Health



**Advice Line** – Supported 10 patients providing advice on care, intervention and signposting patients to centres of advice and support.

**Consultancy** – Supported Matthew 25 House in the construction of its Hospice – advising on lay out, facilities and ergonomics for staff and patient care. Advised Asamang SDA Hospital on facilities, services and resource.

**Clinics** – Directly supported 16 outpatient clinics for patients with fungating breast tumours – advising on patient assessments protocols and remedy.

**Direct Patient Care** – Provided advice, direction on the treatment and dressing of malodorous wounds, including the funding of care and dressings.



***You and your partner are amazing people to work with.  
I learnt a lot from you in the few months we worked together.  
I pray you receive more funds to come back to Ghana to continue  
the good work you have started...long Live COMPASS.***



*(Lead Nurse Rita Achiaa – Peace and Love Breast Care International – Palliative Team)*



**Relief of Pain** – Rehearsed the concept and debate around prescribing and access to Morphine Liquid Medication. As in Africa many clinicians are opiophobic, presenting a key barrier to access.

**Workshops** – Conducted workshops on outreach and community engagement, identification and prioritisation of disease profile for End-of-Life care, policy on admission and discharge **“the palliative outpatient clinic and in-patient ward”**, the compilation of patient data and demographics, and a review on how to measure effect and effectiveness.

### **Outpatient Clinics Asamang SDA Hospital:**

- Palliative Care Team established at Asamang SDA Hospital
- 2 outpatients’ clinics per week
- Community outreach and home visits
- Internal referrals
- Palliative patients prioritised for care and medication
- Access to Morphine Liquid for pain relief introduced

**Support Line:** Established Whats App forum bringing the clinical teams and our Clinical Nursing Officer together.

**Quality and Clinical Excellence:** Asamang SDA recognised for its Quality Improvement Journey

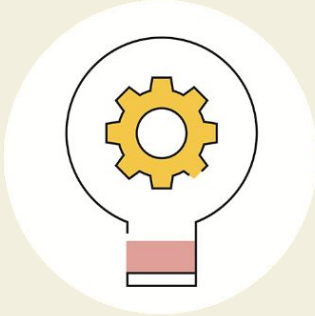
## **Training and Education**



- **A First:** - 26 professionals attend their first online learning in partnership with Lancaster University and FutureLearn
- **A First:** - 35 professionals (multi discipline) attended a bespoke inhouse training programme **“Palliative Care Awareness Course”** delivered by Hospice Africa Uganda
- **A First:** four hospitals represented on one programme – driving collaboration and awareness
- **A First:** five clinicians sponsored to attend **“Palliative Care Initiators Course”**, in part remote and in part residential at Hospice Africa Uganda.



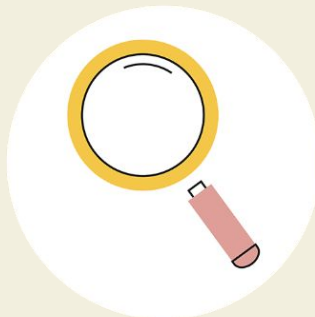
## Advocacy



- 900 recipients of Monthly Newsletter
- Membership of Ghana Palliative Care Association
- National TV3 Coverage
- Award ceremony at Asamang SDA Hospital attended by Chiefs, Queen Mothers, Community leaders and local politicians
- Dynamic social media across all channels
- Peer Research reviews – “Institutional Drivers for integrating palliative care services”

## Research

COMPASS-Ghana in partnership with Lancaster University have conducted studies that are relevant is serving as an evidence-base for the practical operation of COMPASS-Ghana.



- COMPASS-Ghana participated in a research programme event in Kimberley South Africa on the project **Supporting undergraduate nurses’ palliative care education needs.**
- Participation in international conferences such as the European Association for Palliative Care, and the Public Health Palliative Care International conference to collaborate and disseminate best practices in palliative and end of life care.
- **One step at a time; using compassionate communities’ model (COMPASS Ghana) to impact on the delivery of palliative and end-of-life care in resource-poor setting.** 1) Salifu, Y., & Davies, J. (2023).
- **‘Out of the frying pan into the fire’: a qualitative study of the impact on masculinity for men living with advanced prostate cancer.** 2) Payne, S., Begovic, D., Salifu, Y., Nelson, A., Payne, C., Downing, J., ... & Ling, J. (2024).
- **Applying digital health in cancer and palliative care in Europe: Policy Recommendations from an International Expert Workshop** (MyPal Project). Journal of Palliative Medicine, 27(2), 216–223. 3). Salifu, Y., Almack, K., & Caswell, G. (2023). Palliative Care and Social Practice, 17, 26323524231176829.
- Invited to present at the Hospice UK Conference 2024 **“A whole System Approach, introducing Ghana West Africa to Palliative Care. The Journey begins with empowering clinicians through education”**



- Secured grant funding to help develop a practical guide on national palliative care/ policy in Ghana. That will take the form of review of policies and systems, stakeholder meeting and engagement including patients and caregiver groups and external partners.

## Governance



- COMPASS Ghana Institute – registered in Ghana, 15 November 2023
- 2 x Joint Board meetings concluded
- Shared Purpose and Objectives established
- Banking arrangements with Standard Chartered (Ghana) and transparency of transfer in place.
- 4 New Trustees recruited – UK 9
- 1 New Director recruited – Ghana 5

## Funding



- Unrestricted income of £37,247
- Events: £8,147
- Campaigns: £23,625
- Donations: £1,200
- Trusts and Funds: 1,500
- Gift Aid: £2,525



## Objectives for FY 2024 to 2025:

### The Year Ahead – our priorities and key objectives setting the pathway and foundations for the next three years

Throughout the next year and beyond COMPASS-Ghana will ensure **an agile approach** to its thinking and responsiveness. Mindful of its core mission and objectives, the charity will always respond to changing scenarios and opportunities that will inevitably present themselves as expertise, knowledge, influence and relationships develop.

#### Objective One: Effective and Compassionate End of life and Palliative Care

- Enable the delivery of community, outpatient and inpatient care to 315 patients (child to adult) of all faiths and none. Their families, care givers and communities.
- Enable the construct and delivery of effective patient pathways, that are owned, appropriate and delivered with dignity and compassion.
- Promote and develop the access to pain relief and other appropriate medicines given individual beliefs, tradition and cultural influences.
- Devise a quality audit that is robust and transparent, which is patient and staff centric.



#### Objective Two: Credible and Sustainable Governance

- To develop the charities governance and to strengthen the Board of Trustees and Directors through the appointment of a further four members to the UK Board and four to the Ghana Board.
- To develop the capability and interoperability between the UK and our Ghana NGO, through the delivery of four joint meetings over the year.
- Introduce training to ensure that each Board is resilient, interoperable effective, reflective of our vision and values and in their agency reflective of a diverse skill set.
- Establish four functional committees:
  - Finance and income generation
  - Governance
  - Human Resources
  - Audit



**Objective Three: To establish credible funding streams delivering a minimum Income of £140K by 31 March 2025 and £300k by 2026/7**

**Sources:**

- Trust and grants
- Events
- Donations
- Corporate & Commercial Enterprise
- High Net Worth

**Objective Four: Banking and Financial Reporting**

- Aligned financial reporting and year end audit of COMPASS-Ghana and COMPASS-Ghana (NGO)
- Develop a relationship with the National Health Insurance Scheme to promote and secure a 15% increase in membership across the Sekyere South District of the Ashanti Region

**Objective Five: Strategic Partnership SDA Asamang**

- To expand, nurture and develop the preferred partnership with Asamang SDA Hospital:
- Working alongside the Ghana Palliative Care Association, the Ghana Health Service to develop an appropriate and reasonable approach to delivering a National Strategy to deliver Universal Palliative Care by 2030.

**Objective Six: Scalability: The Identification and Engagement with the Second Strategic Hub**

- To identify by Q4 the second strategic health organisation to enable the replication of the Ashanti Project in another region.
- Plan to expand direct care in across the Sekyere South District of Ashanti to over 1,000 patients, families, carers and caregivers
- Develop the referral pathway with Komfo Anokye Teaching Hospital



### Objective Seven: Appropriate Resourcing and Technology

To develop a resilient full-time leadership & Operational team, able to deliver the growth and development of the project through to 2027 . One that is remunerated appropriately, where duplication of role is avoided, enabling the charities to move forward in a sustainable manner.

**UK:**

- 1 x Joint CEO (Part Time)
- 1 x Joint COO
- 1 x Joint CCO
- 1 x Fund Raiser

**Ghana:**

- 1 x Head of Country/Fund Raiser
- 1 x Finance Controller
- 1 x Social Media/PR/Advocacy
- 1 x Data Analyst
- 1 x Driver/IT

- Enhancement of the Logistics Management Information System (LIMS) to record and analyse patient data, pathways and profiles
- Creation of an “advice Line” to allow remote access and support
- Development of a community knowledge exchange that enables an active sharing of case study, lessons learnt, training and research

### Objective Eight: Development of Wider Partnerships, Research Education and Training

- To develop the partnership with Hospice Africa Uganda, enabling in time, a co-dependency for training in Ghana across the Ghana Health Service.
- To enhance research links with appropriate agencies, foundations and Universities – with a focus on developing palliative care into resource poor and hard to reach communities
- To continue to support Matthew 25 the House in its endeavours.
- To reduce duplication, through enhance cooperative working with other agencies and organisations





## Financial Review

### Income and expenditure

In the year ended 31 March 2023 our income was £37,247, comprised of in-kind donations of £34,722 and gift aid totalling £2,525. Our funding sources included charitable foundations, the public, private donors, and events.

At the year-end net current assets stood at £4,206 compared to £2,501 in 2023. We were generously supported:

- Events: £8,147
- Campaigns: £23,625
- Donations: £1450
- Trusts & Funds: £1,500

### Financial position at year end

At the year-end, current assets stood at £7,510 compared to £4,286 in 2023. There are no Restricted Funds. Net fixed assets stood at £3,334 compared to £3,612 in 2023. This represents the value of office equipment and the COMPASS-Ghana web site.

The charity has no salaried staff, entirely supported by volunteers. Liabilities repayable in more than three years after the balance sheet date stood at £21,495 compared to £19,882 in 2023. No repayment was made to any creditor falling due after more than one year.

### Risk management objectives and policies

The trustees have overall responsibility for ensuring that COMPASS-Ghana has an appropriate system of controls to identify financial and other risks and to respond appropriately to manage them. Risks are recorded on the Risk Matrix (Policy July 2022) and reviewed quarterly by the Board. The trustees have assessed the risks and are satisfied that the systems are in place to mitigate exposure to the major risks.

## Structure, Governance, and Management

### Constitution

COMPASS-Ghana was established by its constitution and registered as a charitable incorporated organisation (CIO) in England & Wales on 12<sup>th</sup> July 2022. It is registered at the Charities Commission for England and Wales.



## Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees. The first trustees were appointed by the constitution and subsequent trustees are appointed for a term of three years by a properly convened trustees' meeting. The minimum number of trustees is three and there is no maximum number that may be appointed.

Trustees are appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. After this term the trustee is eligible for reappointment, but if they have served for three consecutive terms they may only be reappointed again after an interval of one year.

Our trustees are selected with due regard to the skills, knowledge and experience needed for the effective administration of COMPASS-Ghana and once appointed are required to:

Declare the nature and extent of any interest, direct or indirect, which he or she has in a proposed transaction or arrangement with COMPASS-Ghana or in any transaction or arrangement entered into by COMPASS-Ghana which has not previously been declared; and

Absent themselves from any discussions of the charity trustees in which it is possible that a conflict of interest will arise between his or her duty to act solely in the interests of COMPASS-Ghana and any personal interest including but not limited to any financial interest). A charity trustee absenting themselves from any discussions accordingly does not vote nor is counted as part of the quorum in any decision of the charity trustees on the matter.

## Organisational structure and decision-making policies

COMPASS-Ghana's Board of Trustees meet between four and five times a year and together with the CEO and the Leadership Team, are responsible for the strategic direction and policy of the Charity.

The key management personnel of COMPASS Ghana are the Chief Executive Officer, the Chief Operating Officer and the Chief Nursing Officer. Together they also assume Joint Roles for the Ghana NGO.

The Charity greatly values the substantial donation of time and expertise by members of our board above and beyond their duties as trustees, and by our volunteers who have supported various functions within COMPASS-Ghana.



## **Policies adopted for the induction and training of Trustees**

On appointment, new trustees are provided with a current version of COMPASS-Ghana's constitution, a copy of all policies which are revised and renewed on an annual basis (July of each year or when appropriate re a change in legislation) and the latest set of accounts. They are also briefed on their legal obligations under charity law, the Charity Commission guidance on public benefit, the content of the constitution, the Charity's decision-making processes, strategic goals, method of operation and financial activities and status.

Trustees are encouraged to visit COMPASS-Ghana's projects (self-funded) in order to understand our beneficiary communities and work. These visits are part of a monitoring and evaluation activity or to accompany high value donors.

## **Pay policy for key management personnel**

No member of staff received remuneration during the Financial Year 2023/24. In Financial Year 2024/2025 it will be an objective to provide some remuneration for the leadership team (the founders). The appropriate remuneration will be set by the Board of Trustees in closed session, giving due regard to the recommendation of the Leadership Team. In setting this figure the expectation will be for a nominal figure rather than a sector norm. Other staff, when appointed, will be remunerated against a comparable sector benchmark against the agreed budget figure.

## **Reserves policy**

It is the trustees' policy to ensure a readily realisable reserve is maintained in unrestricted funds to be used in the event of a significant drop in funding to enable continuation of current activities while ways in which additional funds may be raised are considered. Currently the policy is for 3 months as a guiding figure or £2,500 whichever is the greater.

## **Investment policy**

Surplus funds will be retained in a bank deposit account at the best rate possible whilst retaining instant access to the deposits as required.

## **Going concern**

The Trustees are aware of the current cash flow challenges facing COMPASS-Ghana. It is regularly reviewed within the Risk Register. When externally reviewed, cash at the bank and in hand is £5,729 representing six months of operating costs. independently/externally reviewed or similar.

There is no liability to any creditors, outside liabilities repayable in more than three years (see note 14), which cannot be ceased and reconciled with one months' notice.



The Trustees are aware that the Charity is very much at “second stage funding”, requiring ongoing injection of short-term unrestricted funds.

To secure this source of income the Trustees are aware that the charity must demonstrate evidence of good governance and an ability to demonstrate effective delivery and outcomes on the ground.

They are confident that the Leadership Team are engaged and have measures in place to secure a sustainable and credible income stream.

## Plans for future periods

The Strategic Plan 2024-2025 sets out the key strategic priorities for the next financial year. COMPASS- Ghana is mindful of the environment in which it operates. The raising of funds is a challenging prospect. The Trustees are therefore conscious of the risk of planning in the long term.

COMPASS-Ghana recently launched the Ashanti Appeal **“Bringing Compassionate Palliative Care to Ashanti: Our £50,000 Mission”**.

The Charity seeks to develop a sustainable and scalable model of care, one that is seamless in its approach towards the patient, their families and communities in which they live. An approach that is able to be replicated across Ghana year on year, region by region.

Our shared objective with Asamang SDA Hospital is to shape and develop a centre of excellence that will support 315 end-of-life patients in this financial year, April 24 to March 25. This number includes children and adults of all faiths and none or the ability to pay. Patients will primarily be treated via outpatient services, there will also be a dedicated inpatient unit, to care for those in urgent need.

The Board is committed to developing and replicating the proven model year on year to ensure Universal coverage by 2030.

Over the next three years, by 2027 we aspire to:

- Have established 3 Strategic Hubs
- Provide care to 4,000 patients, their families and caregivers
- Evidence the Socio-Economic impact of care
- Work with key partners, to enable the delivery of a national strategy
- Be a key influencer in end of life care, research and education.



## Statement of Trustees' Responsibilities

The charity trustees' are responsible for preparing a trustee's annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 charity and of the incoming resources and application of resources of the charity for that period.

### In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial Statements and accompanying notes;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Signed on behalf of the charity's trustees

Signed..........

**Dr Cecilia Akrise Anim CBE, FRSA, FRCN**

Chair,  
Compass-Ghana  
Compassionate Palliative Services

Date: 06 August 2024

I report to the trustees on my examination of the financial statements of COMPASS-GHANA (Compassionate Palliative Services) for the year ended 31 March 2024.

#### Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### Independent examiner's statement

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

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

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 financial statements to be reached.

*Paul Clarke*

Paul Clarke  
MGB Accountants  
18 Market Street  
Wotton Under Edge  
Glos  
GL12 7AE

31 July 2024

COMPASS-GHANA (Compassionate Palliative Services)

Statement of Financial Activities

for the year ended 31 March 2024

	Notes	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies	2	37,247	37,247	4,298
Other	3	-	-	40
<b>Total</b>		<b>37,247</b>	<b>37,247</b>	<b>4,338</b>
Expenditure on:				
Raising funds	4	866	866	428
Charitable activities	5	28,198	28,198	3,974
Other	6	8,369	8,369	13,705
<b>Total</b>		<b>37,433</b>	<b>37,433</b>	<b>18,107</b>
Net gains on investments		-	-	-
Net expenditure	7	(186)	(186)	(13,769)
Transfers between funds		-	-	-
Net expenditure before other gains/(losses)		(186)	(186)	(13,769)
Other gains and losses				
Net movement in funds		(186)	(186)	(13,769)
Reconciliation of funds:				
Total funds brought forward		(13,769)	(13,769)	-
<b>Total funds carried forward</b>		<b>(13,955)</b>	<b>(13,955)</b>	<b>(13,769)</b>

COMPASS-GHANA (Compassionate Palliative Services)

Balance Sheet

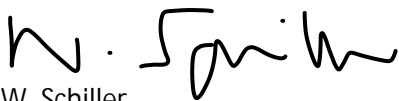
at 31 March 2024

Charity No. 1199633

		2024	2023
		£	£
Fixed assets			
Tangible assets	10	3,334	3,612
		<u>3,334</u>	<u>3,612</u>
Current assets			
Debtors	11	1,781	712
Cash at bank and in hand		5,729	3,574
		<u>7,510</u>	<u>4,286</u>
Creditors: Amount falling due within one year	12	(3,304)	(1,785)
Net current assets		4,206	2,501
Total assets less current liabilities		7,540	6,113
Creditors: Amounts falling due after more than one year	13	(21,495)	(19,882)
Net liabilities excluding pension asset or liability		<u>(13,955)</u>	<u>(13,769)</u>
Total net liabilities		<u>(13,955)</u>	<u>(13,769)</u>
 The funds of the charity			
Restricted funds	14		
Unrestricted funds	14		
General funds		(13,955)	(13,769)
		<u>(13,955)</u>	<u>(13,769)</u>
Reserves	14		
Total funds		<u>(13,955)</u>	<u>(13,769)</u>

Approved by the trustees on 06 August 2024

And signed on their behalf by:



W. Schiller

Trustee

07 August 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice (SORP), Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Office Equipment	20% Straight line
------------------	-------------------

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

2 Income from donations and legacies

	Unrestricted	Total 2024	Total 2023
	£	£	£
Donations	34,722	34,722	3,941
Gift Aid	2,525	2,525	357
	<u>37,247</u>	<u>37,247</u>	<u>4,298</u>

Donations received

	Total 2024	Total 2023
	£	£
Events	8,147	1,692
Campaigns	23,625	-
Donations	1,450	1,250
Trusts & Funds	1,500	1,000
	<u>34,722</u>	<u>3,942</u>

3 Other income

	Total 2024	Total 2023
	£	£
Misc Income	-	40
	<u>-</u>	<u>40</u>

4 Expenditure on raising funds

	Unrestricted	Total 2024	Total 2023
	£	£	£
<i>Costs of generating voluntary income</i>			
Promotion	306	306	373
Fund Raising Costs	560	560	55
	<u>866</u>	<u>866</u>	<u>428</u>

5 Expenditure on charitable activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
<i>Expenditure on charitable activities</i>			
Ghana - Set up activity	-	-	1,862
Charity Partner Support	6,694	6,694	-
Ghana Operations - UK support	7,094	7,094	-
Project Ashanti - set up and delivery	11,591	11,591	-
<i>Governance costs</i>			
Board meeting & expenses	807	807	2,112
Accounting & Administration	2,012	2,012	-
	<u>28,198</u>	<u>28,198</u>	<u>3,974</u>

6 Other expenditure

	Unrestricted	Total 2024	Total 2023
	£	£	£
Advertising & Promotion	513	513	-
Employee costs	-	-	-
Motor and travel costs	-	-	6,850
Premises costs	1,307	1,307	-
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	811	811	258
General administrative costs	2,916	2,916	2,907
Legal and professional costs	2,822	2,822	3,690
	<u>8,369</u>	<u>8,369</u>	<u>13,705</u>

7 Net expenditure before transfers

	2024	2023
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	811	258

8 Trustee remuneration and expenses

One or more of the trustees has been paid expenses in the current or prior periods.

	2024 Number	2023 Number
Number of trustees paid expenses	-	2
The nature of the reimbursed expenses	No trustees were paid expenses during this accounting period (2023, 2)	
	£	£
Total expenses reimbursed to trustees	-	358

9 Staff costs

The charity had no payrolled staff in the reporting period (2023, NIL). It was entirely supported by volunteers.

10 Tangible fixed assets

	Office Equipment £	Total £
Cost or revaluation		
At 1 April 2023	3,870	3,870
Additions	533	533
At 31 March 2024	<u>4,403</u>	<u>4,403</u>
Depreciation and impairment		
At 1 April 2023	258	258
Depreciation charge for the year	811	811
At 31 March 2024	<u>1,069</u>	<u>1,069</u>
Net book values		
At 31 March 2024	<u>3,334</u>	<u>3,334</u>
At 31 March 2023	<u>3,612</u>	<u>3,612</u>

11 Debtors

	2024 £	2023 £
Trade debtors	-	387
Other debtors	518	-
Prepayments and accrued income	1,263	325
	<u>1,781</u>	<u>712</u>

Notes to the Accounts

12 Creditors:

amounts falling due within one year

	2024	2023
	£	£
Trade creditors	2,324	134
Accruals	980	1,651
	<u>3,304</u>	<u>1,785</u>

13 Creditors:

amounts falling due after more than one year

	2024	2023
	£	£
Other creditors	21,495	19,882
	<u>21,495</u>	<u>19,882</u>

Liabilities repayable in more than five years after the balance sheet date

Other creditors represents amounts the charity owed to its members for start up activities: Mr John Davies £17,088; Ms Katie Eccles £1,043; Dr Yakubu Salifu £3,006; Dr Ernest Ahaiku £340 & Mr W Schiller £18 (2023: Mr John Davies £15,774, Ms Katie Eccles £733, Dr Yakubu Salifu £3,016, Dr Ernest Ahaiku £340 & Mr W Schiller £18).

14 Movement in funds

	At 1 April 2023	Incoming resources (including other gains/losses ) £	Resources expended £	At 31 March 2024 £
Restricted funds:				
Unrestricted funds:				
General funds	(13,769)	37,247	(37,433)	(13,955)
Total funds	<u>(13,769)</u>	<u>37,247</u>	<u>(37,433)</u>	<u>(13,955)</u>

15 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	3,334	3,334
Net current assets	4,206	4,206
Creditors due in more than one year and provisions	(21,495)	(21,495)
	<u>(13,955)</u>	<u>(13,955)</u>

# Signature Certificate

Reference number: WMZU4-CPZXN-6L6WC-6CBWF

## Signer

**Paul Clarke**

Email: paul@mgb.email  
Shared via link

Sent:

Viewed:

Signed:

## Timestamp

12 Aug 2024 07:36:12 UTC

12 Aug 2024 07:36:43 UTC

12 Aug 2024 07:37:01 UTC

## Signature



IP address: 213.129.74.45

Location: Chigwell, United Kingdom

Document completed by all parties on:

12 Aug 2024 07:37:01 UTC

Page 1 of 1



**Signed with PandaDoc**

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**COMPASS-GHANA (COMPASSIONATE PALLIATIVE SERVICES)**

England & Wales - Charity number 1199633

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# Accounts

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**Compass-Ghana (Compassionate Palliative Services)**

(A charitable incorporated organisation)

**Report and Unaudited Financial Statements  
Period 12 July 2022 to 31 March 2023**

Charity number: 1199633

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## REFERENCE AND ADMINISTRATIVE DETAILS

The charity was registered with the Charity Commission as a Charitable Incorporated Organisation (CIO) on 12 July 2022

**Charity Number** 1199633

### Trustees

The following trustees served during the year:

Dr Ernest K Ahiaku MB, FRCS, FGCPs, DL	Appointed 13 October 2021
Dr Cecilia Akrise Anim CBE, FRSA, FRCN (Chair)	Appointed 13 October 2021
Mr Peter M J Baxendell	Appointed 13 October 2021
Mr Andrew A P Elliot	Appointed 13 October 2021
Mr William Schiller	Appointed 13 October 2021

### Key Management Personnel

Chief Executive Officer	Dr Yakubu Salifu
Chief Operating Officer	Mr John Davies
Chief Clinical Officer	Ms Katie Eccles

### Principle place of business

COMPASS-Ghana  
Room 15  
Eastern House  
15-16 Silver Street  
Bradford on Avon  
Wiltshire  
BA15 1JZ

### Registered Office

293 Bowerham Road  
Lancaster  
LA1 4AS

### Independent Examiner

Jo Roberts, Willow Accountancy Ltd  
Willow Cottage, Valley Road, Wotton-under-edge Glos, GL12 7NP

### Bankers

Lloyds Bank, Lewisham, Branch, PO Box 1000, BX1 1LT

## REPORT FROM OUR CHAIR OF TRUSTEES

Greetings to our esteemed community. As we traverse the landscape of delivering palliative and end of life care into resource-poor and hard-to-reach communities across Ghana, it is my privilege to address you as the Chair of COMPASS-Ghana's trustees. Our collective efforts are the driving force behind our progress, and I am heartened by the dedication each member brings to our shared mission.

Serving as the Chair for COMPASS-Ghana's Trustees since its establishment has been an honour. I extend my heartfelt appreciation to our dedicated and efficient team members and trustees. Additionally, sincere gratitude goes to our steadfast, benevolent, and motivating donors, as their support has been instrumental in making our accomplishments a reality. Thank you for your unwavering commitment to advancing palliative care in Ghana. Our shared endeavours will undoubtedly leave a legacy, and I am confident that, together, we will make a significant difference.

Ghana is committed to delivering Universal Health Care for all by 2030 and is signed up to the United Nations Sustainability Goals, in particularly Goal three: to ensure healthy lives and promote well-being for all at all ages. As an emerging economy with bold ambitions, it also needs help and support to deliver a society that can benefit from aspects of life accepted as normal in western countries. A dignified death for a patient and their family is no exception. The impact to communities is immense, but with our support and guidance it need not be so. Indeed, communities can embrace grief, become more resilient, less disenfranchised and emerge stronger and prepared at a time of grief and sadness.

In the face of challenges, we stand resilient, fortified by a common purpose. The journey may be demanding, but the impact of our work on the lives of those in need fuels our determination. Together, let us continue to foster collaboration, innovation, and a spirit of solidarity as we navigate the path ahead.



Dr Cecilia Akrise Anim CBE, FRSA, FRCN

Chair of Trustees, COMPASS-Ghana

## UPDATE FROM OUR CEO:

Getting ready for the 2024 Financial Year

I am delighted to be the CEO of COMPASS-Ghana and one of the three founders. In this capacity, I am honoured to provide a comprehensive update on our progress and achievements during the financial period from 12 July 2022 to 31 March 2023.

I am minded to reflect on our journey. The catalyst was set in September 2020. Since then the charity has been formed, an emerging reputation established, executive team members have made four in country visits to Ghana where they have established meaningful engagements with clinicians, opinion leaders, industry professionals and academia. This work has cemented partnerships, delivered workshops, and nurtured academic research arrangements. There is much excitement as we look forward to 2024.

The first visit by our Chief Operating Officer (COO) and Chief Clinical Officer (CCO) to Ghana was in January 2022 evaluating the capability of end-of-life care in Ghana and to identify potential partners. Shortly followed in July 2022 by my visit as CEO to maintain interest, momentum, and engagement with key stakeholders in Accra and Kumasi. In March 2023, I had the pleasure of leading a deputation from Lancaster University and COMPASS-Ghana to Accra, where over 150 clinicians and academics attended our training workshops fostering collaborative efforts in advancing palliative care in the region. Concurrently, the COO spent the month of March 2023 in Kumasi working alongside key partners, developing relationships, and conducting several workshops around a whole system approach with the hospitals and the communities in which they served. By 31st March 2023, the charity's presence and intent was firmly established in Ghana, an achievement we are so proud of.

During our start-up phase and throughout the reporting year, the executive team funded all COMPASS-Ghana's activities. Donations started to be received from 1st December 2022 and at the close of the year, the pipeline from ongoing events (such as the London Marathon) looked promising. As CEO, I believe it important that my professional colleagues and founders are supported. Furthermore, it is essential that links to our Board of Trustees (UK) and Board of Directors (Ghana) are active and well maintained. Collectively, we seek to overcome obstacles, secure necessary resources, and advance COMPASS-Ghana's impactful palliative care delivery to communities in need.

Despite encountering challenges, including the registration process, and funding issues, COMPASS-Ghana has demonstrated resilience, marking a transformative journey from its start-up phase. On 12th July 2022, we secured charitable status from the Charities Commission UK; and by 1st December 2022, full banking facilities and registration with appropriate authorities. In so doing, COMPASS-Ghana has become an active and legitimate Charity and overcoming many obstacles associated with operating in Africa. Our UK Board has five founding members, although small in number, the board is well balanced and representative of the UK and Ghana. The board is fantastic and has met on six occasions and is demonstrating a high level of commitment governance and oversight.

I passionately appeal to our stakeholders, urging support for COMPASS-Ghana's mission in enhancing palliative care for people who need it most but are in dire need of help. We are using a whole system approach with strong partnership with health care facilities, communities, families, and stakeholders, who are working together to deliver care that meets the needs and aspirations of the people. We have a bold vision and have been established for the long term and will deliver transformational change over the mid to long term. Palliative care is a human right and not a luxury.



Dr Yakubu Salifu

CEO, COMPASS-Ghana

## Executive Summary

**Financial Year 12 July 2022 to 31 March 2023.** This report formally covers COMPASS-Ghana's first period of trading defined as the **12<sup>th</sup> July 2022 to 31<sup>st</sup> March 2023.**

Informally and for background context, this narrative will include commentary of our efforts over the entire period of the organisation's existence from September 2020 to 31<sup>st</sup> March 2023. This represents the period over which the founders came together, privately funded the quantitative and qualitative research which led to the formal registration of the charity on 12<sup>th</sup> July 2022.

For a significant period of time up until the first donation received on the 26<sup>th</sup> December 2022, the activities of the charity were privately funded, with the consent of the Board of Trustees, by the three founders.

Over the two and half years the Charities core activity has been the creation of a UK charity that is able to provide direct support and the delivery of its charitable purpose into Ghana and West Africa. This has involved the creation of COMPASS-Ghana in the UK, the partnership infrastructure in Ghana and the identification and development of key partners able to deliver on the vision, values and purpose.

The partnership landscape is wide and varies from academia – Lancaster University to patient delivery on the ground. This has necessitated four core visits to Ghana within the reporting period. This work has culminated in a preferred partnership being developed with Asamang SDA Hospital, which will be reported upon in the next FY 23/24. Ambitious targets have been set, which will change the landscape of palliative and end of life care.

Key activity, which is subject to more detailed reporting within this account, has been the creation of a robust and credible charity, the delivery of strong governance and fiduciary oversight. A robust banking infrastructure is in place along with a powerful website and social media presence communicating, credibility and gravitas.

Academia, research and peer influencing has enabled COMPASS-Ghana to secure a number of key and credible partners, equally committed to the charity's objectives, leading to a core programme of training and clinical intervention in FY 23/24 and beyond.

Securing resilient funding streams has been, in these challenging times, difficult and could not commence until the charity was formed 12<sup>th</sup> July 2022 and banking arrangements established 1<sup>st</sup> December 2022.

In FY 23/24 the charity has gained significant momentum, funding, remains challenging, but is being secured and a pioneering programme of patient care commenced in July 23, paving the way for the programme of work to be delivered in 2024.

## **PURPOSE, OBJECTIVES AND ACTIVITIES**

### **The Charitable Purpose**

*Our Mission Statement of the Charity that shapes our purpose and long term strategic plan.*

In our charitable application we state - COMPASS-Ghana's purpose is for the public benefit of Ghana and the wider region. To operate and fund the advancement of health through the relief of symptoms, anguish, and distress among people with life-limiting conditions at the end of their life.

COMPASS-Ghana's core objectives include, but are not limited to, the provision of holistic care of patients and their families, their caregivers, provision of treatment, financial support, education, research, training, advocacy, and practical advice.

The scope of the charity includes: the patient (Child to Adult) of all faiths and none, their families, dependants, caregivers, and communities. The Charity works alongside and supports conventional agencies and any further action that the trustees, from time to time, see fit and incidental or conducive to support and deliver any of those objectives.

We said we would deliver this Charitable Purpose through:

- a. The creation of COMPASS-Ghana, a Charitable Integrated Organisation (CIO) "Foundation" in the UK and in direct partnership with other legal entities as required.
- b. The relief of symptoms, anguish and distress among people suffering from any life-limiting illnesses as part of an integrated health programme.
- c. The advancement and advocacy of End-of-Life Care (Children to Adults) across the region. The remit will embrace more than cancer and may include, but not limited to, end-of-life diagnosis through cardiovascular, diabetes mellitus, chronic pulmonary diseases, motor neurone disease and other communicable and non-communicable diseases.
- d. The development of an education and research capability embracing medical and clinical care, nursing, psychology, pharmacology, homoeopathy, and other traditional models of care underpinned by world-class partnerships.
- e. The empowerment of diverse and remote communities – through education, skills training and the sharing of knowledge amongst patients, families, and caregivers allowing them to be as self-reliant in their interventions and care as is reasonably possible and practicable.
- g. The advancement of clinical knowledge through a whole system approach as part of a wider Universal Health Care programme into resource-poor communities.

## COMPASS-Ghana CiO

In submitting our first-year end report covering the period **12 July 2022 to 31 March 2023**, we reflect that the journey started much earlier in September 2020.

### **Our Achievements and our Plans.**

*“This is the initial journey, from our beginnings – from our initial idea, by the founders to an established organisation ready to deliver on our mission”*

The idea gained traction in September 2020. In June 2021 the first physical meeting took place between the three founders, Dr Yakubu Salifu a lecturer in Palliative and End-of-Life Care at Lancaster University. John Davies previously the Chief Executive Officer of Dorothy House Hospice and Ms Katie Eccles the lead manager and nursing sister of a ten-bed inpatient unit, within the same organisation. They shared a similar vision to deliver palliative and End-of-Life care into hard to reach and resource poor communities. Theirs was a meeting of minds.

In October 2021 five potential founding Trustees came together, invited from diverse backgrounds – health, accountancy, African consultancy, and international marketing. They agreed to be enrolled as Founding Trustees and subject to a number of caveats the process to register COMPASS-Ghana as a UK charity was initiated.

In January / February 2022 John Davies and Katie Eccles visited Ghana and spent time in Accra, Kumasi and Koforidua. Their purpose to discover and understand the in-country capability and to compare and contrast their experiences against the desk top research that had taken place over the previous year. On return their recommendations to the second Board meeting in March 2022 were positive and directional in terms of the proposed plans. Nominations for Trustees were submitted and approved. The Board was formally constituted. The formal application commenced.

On 12 July 2022 COMPASS-Ghana was formally registered by the Charities Commission, registered number 1199633.

Opening a charity whose focus is on West Africa, is not for the faint hearted. Due diligence with the Charities Commission and Banking Sector were time consuming. UK Banking facilities came online with effect 1st December 2022.

By 31 March 2023 the principal source of funding originated from the three founders out of their personal capital and some private donations. In terms of central costs – invoices were incurred for services (IT), Professional Support (Legal) and Branding (WWW).

Over this period (on going) no member of the leadership team received any form of remuneration, nominal expenses were claimed and paid to two trustees. At each stage of the discovery and start up process, potential costs to be incurred by the leadership team were shared with the Board. The creditors (the Founders) accepting that these loans were at risk, bore no interest nor was there a timetable for repayment, other than reasonability and the financial health of the charity. One founder, the Chief Clinical Officer, actively resigned from her well-paid professional role in Palliative Care to allow her to lead the clinical effort.

As at December 23 the current funding position has changed significantly with income being secured across events, donors, grants and trusts. With submission of our first formal accounts a focused

campaign to approach trust and grants is underway, supported by tangible evidence of our conduct and performance.

From October 2021 to March 2023 six board meetings have been held within sponsored venues, all except one, at no cost to the charity. On each occasion the Board met formally for a full day, agendas and supporting documentation were submitted, reviewed and minutes recorded. Governance is strong and robust.

A bespoke website designed to educate, inform and provide a point of reference/signpost was launched in December 2022 and since then, there has been a programme of active engagement across many social media platforms. ( <https://linktr.ee/compassghana> : website, Blog, LinkedIn, Facebook, Instagram). A monthly online newsletter is published and shared with over 700 recipients.

In early March 2023, the COO returned to Kumasi and Accra to facilitate several key partner meetings, reaffirming mutual intent and next steps. A key objective of the visit to register a dedicated Not for Profit (NfP) in Ghana. The Non for Profit organisation is called COMPASS-Ghana Institute Limited by Guarantee (LBG). Its foundation and presence in Ghana enables the two legally independent organisations to operate closely together within a strong partnership agreement, aligned in their thinking sharing the same visions, values, purpose and objectives. We share the same leadership team, duplication of roles is avoided. This construct allows national regulatory oversight and governance. It also enables access to funding streams and research opportunities unique to either country/region.

Income over the reporting period 12 July 2022 to 31 March 2023 was generated from unrestricted donations, sponsored events, gift aid and founder loans. Income was received through three channels. Directly via online banking, through a dedicated JustGiving portal accessed via JustGiving or the COMPASS-Ghana website and Gift Aid.

All channels are financially regulated and compliant. All donations have been sourced, acknowledged, and recognised.

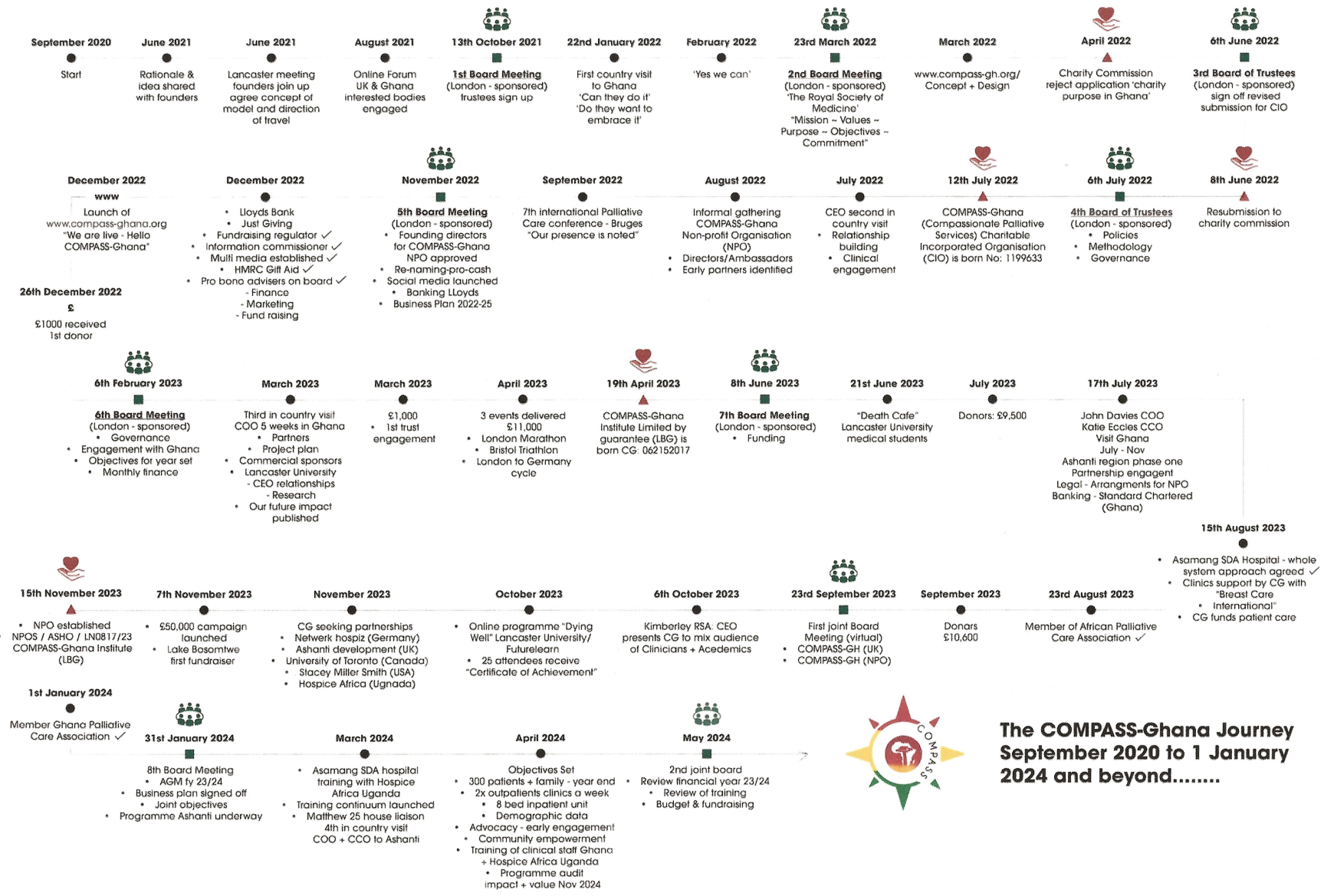
No individual was employed by the organisation during this period. Pro bono work was sourced to support financial planning, fundraising and marketing.

## **Our Journey of Delivery**

*“Our journey from inception to first year of operation – a summary of our journey so far”*

**Over this period the collective team have delivered against our Purpose and Objectives:**

The illustration on the next page and detail explanation on subsequent pages highlights our journey so far.



**The COMPASS-Ghana Journey  
September 2020 to 1 January  
2024 and beyond.....**



## Objectives 2022 to 2023 – Our Delivery and Achievements

### Objective One:

**The creation of COMPASS-Ghana, a Charitable Integrated Organisation (CIO) “Foundation” in the UK and in direct partnership with other legal entities as required.**

- October 2021: Board of Trustees formed – Our mission, values, purpose and objectives agreed.
- April 2022: Post visit of the COO and CCO the brief, rationale and three-year plan was developed, shared and signed off by the trustees.
- 12 July 2022: COMPASS-Ghana (Compassionate Palliative Services) – Our application is approved, and COMPASS-Ghana is registered as a CIO with the Charity Commission – No:1199633
- 1 December 2022: Application for banking facilities is approved with Lloyds Bank
- 12 December 2022: Our applications are approved and accredited by the Fundraising Regulator and Information Commissioner’s Office (ICO).
- 6 February 2023: 6th Board of Trustees Meeting – Our programme for Governance and Oversight is established.
- 19 April 2023 – Our application in Ghana to establish COMPASS-Ghana Institute - Limited by Guaranteed (LBG) – is formally approved and registered with the Registrar Generals Office – Accra – Registration Number: CG Ghana 062152017

### Objective Two:

**The relief of symptoms, anguish and distress among people suffering from any life-limiting illnesses as part of an integrated health programme.**

- 31 January 2022: The COO and CCO conduct a four week in country visit to develop previous expression of interests and to rehearse plans to implement a whole system approach towards palliative and end-of life care. The visit reviewed current capability, organisational structures, future strategic and operational thinking, education capability and its future potential to grow and develop.
- 06 June 2022: Board of Trustees agree and sign off the Charity’s Purpose and Objectives.
- 1 March 2023: COMPASS-Ghana leads a working group from *the International Observatory on End-of-Life Care (IOELC)* from Lancaster University to review research opportunities for Ghana Universities – focusing on health, wellbeing, and End-of-Life care (EoLC).
- A working partnership is established with Matthew 25 House, Koforidua – Ghana. Matthew 25 is an HIV community currently building a dedicated inpatient Hospice for end-of-life care. COMPASS-Ghana is helping to shape the design of the build, plan resources and develop its capability.

- Partnerships are established with previously identified organisations committing to joint working. The programme and approach will, once established, deliver a whole system approach within an integrated pathway of care for patients, their carers, care givers, their families and communities. Care will be delivered within the established infrastructure of the Ghana Health Service and other clinics of all faiths and none, private, charitable, or state.
- SDA Hospital Asamang has been identified as our first preferred partner.
- The Charity actively engaged with corporate Ghana to gain support and access to private funding. Physically meeting The Ghana Chamber of Commerce, ten Chief Executives and developed a network of over 600 contacts on LinkedIn.
- Relationships extended with the Ghana Health Service, Foreign, Commonwealth and Development Office and Ghana Palliative Care Services.
- COMPASS-Ghana blog published in the European Association of Palliative Care (EAPC)

### **Objective Three:**

**The advancement and advocacy of End-of-Life Care (Children to Adults) across the region. The remit will embrace more than cancer and may include, but not limited to, End-of-Life diagnosis through cardiovascular, diabetes mellitus, chronic pulmonary diseases, motor neurone disease and other communicable and non-communicable diseases.**

- 23 August 2021: First online forum with UK and Ghanaian participants to rehearse experiences, issues, ideas and the formulation of a whole system approach, the development of the national strategy and an operational model.
- 20 January 2022: Two Ambassadors appointed from Ghana TV3. Their role to advise and develop engagement across established media channels.
- 15 December 2022: The COMPASS-Ghana web site is launched, providing a portal designed to communicate capability and gravitas.
- 15 December 2022: Link on <https://compass-gh.org/news/research-articles/> provides free access to online clinical research and palliative thinking courtesy of Lancaster University.
- 17 March 2023: COO meetings with communities Chiefs and Queen Mothers engaged and addressed to assess commitment and desire, new relationships established and remain ongoing.
- 20 March 23: Workshops to review disease profiles to support the prioritisation of care, inpatient admission and discharge rehearsed and shared with other partners.

### **Objective Four:**

**The development of an education and research capability embracing medical and clinical care, nursing, psychology, pharmacology, homoeopathy, and other traditional models of care underpinned by world-class partnerships.**

- September 2022: COMPASS-Ghana CEO Keynote presenter 7<sup>th</sup> International Palliative Care Conference Bruges.

- December 2022: [www.compass-gh.org](http://www.compass-gh.org) launched, with a strong emphasis on partnerships and care pathways. Key functionality allows access to free peer reviewed publications and a wider and richer academic base.
- March 2023: COMPASS-Ghana leads a mission from Lancaster University to develop research opportunities directly in Ghana and wider across the African regions.
- March 2023: Compass-Ghana BLOG on Compassionate Communities - published in European Association of Palliative Care (EAPC)

#### **Objective Five:**

**The empowerment of diverse and remote communities – through education, skills training and the sharing of knowledge amongst patients, families, and caregivers in order for them to be as self-reliant in their interventions and care as is reasonably possible and practicable.**

- March 23: Physical meetings delivered with
  - Manhyia – 175,000 urban community. A suburb of Kumasi
  - Juaben – 10,000 small peri-urban community, but very innovative.
  - Asamang – 125,000 – A large mixed community district an hour out of Kumasi.

#### **Objectives for FY 2023 to 2024:**

*“The Year Ahead – our priorities and key objectives”*

#### **Objective One:**

- To develop governance, processes and to strengthen the Board of Trustees with as a minimum two further appointments by year end.
- To develop the capability and interoperability between the UK and our Ghana NPO, to be registered and established in Ghana, by September 2023.
- Introduce training to ensure that each Board is resilient, interoperable effective, reflective of our vision and values and in their formation reflective of a diverse skill set.
- Establish four functional committees:
  - Finance and income generation
  - Governance
  - Human Resources
  - Audit

#### **Objective Two:**

- To establish credible funding streams delivering a minimum Income of £50k by 31 March 2024
  - Direct Appeals to fund specific activity, programmes, or capability.

- Direct Applications Trust/Grants/Government i.e. True Colours Trust to fund palliative care; FCDO, GHS, WHO, International Foundations.
- Corporate engagement based on their Strategic Development Goals (SDG), shareholder/investor preferences, the value of care, where effective end of life care enhances wellbeing and community resilience.
- Sponsorship/subsidy of operational activity i.e. Pharmacy, Vehicles, Mobile Clinics, advocacy
- Events
- Direct giving
- Commercial enterprise – profit reinvested for charitable purposes.
- To operate an active register of trusts and grants – UK, Europe, International
- To embrace new technology such as chat gpt and ecology mapping to enhance the effectiveness and focus of submissions.
- To develop our social media presence enabling the charity to communicate in a culturally appropriate way and to develop channels reflective of our funding needs.

**Objective Three:**

- To establish and have functioning effectively:
  - High Street Banking – Lloyds Bank Plc and Standard Chartered (Ghana)
  - JustGiving
  - Gift aid
  - Mobile Money - Vodafone Cash and Mobile Telecommunications Network (MTN) by December 23

**Objective Four:**

- To establish a preferred partnership with Asamang SDA Hospital. Structured so that is aligned with the charities, purpose, objectives, visions and values. That in its operation is resilient and pioneering. The measure of success will be in the partnerships ability to develop and deliver a whole system approach within a defined community. This programme of work will be centred within the Ashanti region by 30 November 23 and established by 31 March 24 allowing outpatient and inpatient delivery for up to 300 end of life patients in the calendar year of 2024.

**Objective Five:**

- To develop a resilient full time leadership team. That is remunerated and structured allowing the structure to take forward the aims of the Charity in an innovative, pioneering and robust manner.

**Objective Six:**

- A key objective moving forward is to reduce duplication, enhance cooperative working and to operate in a complimentary manner. Future development off such relationships is essential if Ghana is to enjoy access to a model of palliative and end of life care that is

comprehensive and compatible with its culture, traditions, and values. A model that maximises and retains its scarce resource and provides care for all across all faiths and none.

i.e.:

- African Palliative Care Association
- Ghana Palliative Care Association
- Ghana Health Service
- Hospice Africa Uganda
- Ghana College of nurses and Midwives
- Network Hospiz
- Ashanti Development (UK)
- University of Toronto
- KATH, KBTH, Breast Care international and Matthew 25 House.

# Statement of Trustees Responsibility in Relation to the Financial Statement

Structure, Governance and Management

## Our Governing Document

The charity was registered with The Charity Commission as a Charitable Incorporated Organisation (CIO) on 12 July 2022

## The Trustees

### The methods adopted for the recruitment and appointment of new trustees to the UK Board.

The Board of Trustees is regularly reviewing the appointment of trustees, given the specialist positioning of the charity and its focus on supporting the delivery of end-of-life Care into Ghana. The UK Board is quorate with five active members and is currently looking to recruit a further two trustees with an intent to establish an active Board of Nine Trustees by the end of 2024.

The professional skill mix of the Board is as important as is the gravitas, experience and cultural awareness of its members. Currently the Board is as follows:

- **Chair:** Dr Cecilia Akrisie Anim CBE FRSA FRCN - former President RCN
- **Trustee:** Dr Ernest Komla Ahiaku MB, FRCS, FGCPs, DL – Retired former Clinical Lead for Urological Cancer in North Wales
- **Trustee:** Mr Peter Michael James Baxendell – International Marketing – FTSE 100
- **Trustee:** Mr Ashley Andrew Pakenham Elliot – co-founder and Non-Executive Director of Sofala Partners, a specialist risk and investment advisory firm focused on sub-Saharan markets
- **Trustee:** Mr William Francis Schiller – Partner with Mazars LLP – Chartered Accountant

The Board applies the following process to the recruitment of new trustees. Board members and the Executive team work actively together to identify potential candidates, either from their networks or because of direct applications. Individuals are then discussed amongst the Board/Executive team to consider fit and contribution. Applications are also balanced against the rest of the Board, with regard to equal diversity, skills mix, professional experience and availability.

Identified candidates will be invited to informally meet the Chair and another trustee. If the candidate proves to be appropriate and registers interest in pursuing their interest to become a Trustee. Then the candidate will be provided comprehensive information on the charity, its future intent and operations. In this process transparency is key.

If the candidate chooses to formally apply, then the candidate will be invited to a formal interview by a joint Board of the Trustees and Leadership Team, who will have an equal say in the formal appointment.

There are currently a number of candidates being considered and a campaign to recruit more is underway.

## **The Leadership Team**

- The Chief Executive Officer: Dr Yakubu Salifu – Relationships and Research
- The Chief Operating Officer: Mr John Davies - Management and Operations
- The Chief Clinical Officer: Ms Katie Eccles – Clinical and Education

## **Fundraising activities**

A Just Giving account was established and started to receive donations (£2,942) and gift aid (£357) in the reporting period. In addition a donation of £1,000 was received from the Mazars Charitable Trust. Further details of donations can be found in Note 3 of the accounts.

Fundraising is now the number one priority. On the 6<sup>th</sup> February 23 at the board's sixth meeting Agenda Item Four: Advocacy and Income Generation (states)

*“Much thought went into how the budget for FY23/24 would be achieved. “The Board agreed that our immediate need and focus for all, including our Ghana NGO partner, must be to secure our initial seed funding, which should be unrestricted and likely to come from High-Net-Worth Individuals with a direct link to Ghana.”*

This seed funding would allow COMPASS-Ghana to complete its start-up phase, which will have little evidence of clinical impact.

## **Policy on Reserves**

Compass-Ghana is still in its infancy. All funding received to date has been unrestricted and is intended to support the set-up of the charity and day to day activity.

Reserves will be monitored quarterly. The trustees intend to maintain an adequate level of unrestricted reserves to cover 3 months of running costs. Expenditure in the reporting period was approx. £2,000 per month, this included set up costs and travel to set up activities in Ghana (underlying regular costs were approx. £750 per month).

At the year end the reserves were negative but at the time of writing the target level of reserves has been achieved due to additional funding and donations in the current year, as well as much reduced set up activity.

## **Risk review**

The charity maintains a risk policy, reviewed each year by the Board. A requirement of this policy is to maintain an active risk register. The register is maintained by the COO and reviewed by the Board at each and every Board meeting.

Commentary and directed actions are logged against an agreed scale of risk and impact.

Every member of the Board and the Leadership has the right to submit any item deemed a risk to the charity. The issue is discussed and if proven relevant, recorded, scored and an action/remedy recorded.

## **Financial review**

Expenditure in this reporting period has been largely focused on setting up operations of the charity and in developing the whole system approach in Ghana.

This activity was funded largely from loans from founding members of the management team.

At the end of 2022/23, the charity owed its members £19,881.

- Mr John Davies: £15,774,
- Ms Katie Eccles: £733,
- Dr Yakubu Salifu: £3,016,
- Dr Ernest Ahaiku: £340
- Mr William Schiller: £18.

The members have no expectation of repayment until the charity is fully set up and operating in a sustainable manner (reported as Creditors: Amounts payable after more than one year).

## **Going Concern**

The trustees have considered going concern and have reasonable expectation that the charity has adequate resources to continue operations for the foreseeable future.

At the time of writing (December 2023) the charity holds £16,000 in the Bank, which reflects substantial income on the year-end due to additional funding. This is sufficient to cover at least four months running costs at current levels.

Over the second quarter of FY 2023/24 significant effort has been made to set the foundations for an active fundraising.

The publication of year one accounts and route map. Provides evidence of the journey to date, robustness of the Charities structure and the sound management of finances and expectations.

Significant effort and investment into developing the online presence conveying gravitas and capability to develop a strong community across health, academia, donors, associations, diaspora, philanthropists and corporate organisations.

An effective social media audit in December 2023 that will sharpen our messaging and enhance the charity's ability to penetrate key audiences:

- The Diaspora of Ghanaians in the UK and Europe
- Corporate organisations -International and Ghana with a vested interest in the Ashanti and wider regions (Commodities, Pharmaceuticals and Agriculture)
- High Net worth individuals

The use of new fundraising ecology mapping and Chat GPT will enhance the fundraising pipeline particularly as we review further the relevance of some 150 Trust and foundations, identified as donating to health causes in Africa.

## Statement of Trustees' Responsibilities

The charity trustees' are responsible for preparing a trustee's annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

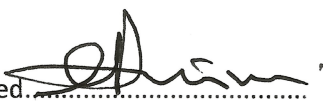
The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial Statements and accompanying notes;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

Signed 

*Dr Cecilia Akrise Anim CBE, FRSA, FRCN (Chair, Compass-Ghana - Compassionate Palliative Services)*

Date: 25 January 2024

## **COMPASS-Ghana (Compassionate Palliative Services)**

### **Independent Examiners Report**

#### **Independent Examiner's Report to the trustees of COMPASS-Ghana (Compassionate Palliative Services)**

I report to the trustees on my examination of the financial statements of COMPASS-Ghana (Compassionate Palliative Services) for the period 12 July 2022 to 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

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

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011('the Act'). The trustees consider that an audit is not required for this period under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Independent examiner's statement**

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

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of the financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

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 financial statements to be reached.

Mrs J Roberts  
Willow Accountancy Ltd  
Willow Cottage, Valley Road  
Wotton Under Edge  
Glos  
GL12 7NP  
25 January 2024

**COMPASS-Ghana (Compassionate Palliative Services)**

**Statement of Financial Activities**

for the period ended 31 March 2023

	Notes	Unrestricted funds 2023 £	Total funds 2023 £
<b>Income and endowments</b>			
<b>from:</b>			
Donations and legacies	2	4,299	4,299
Other	3	40	40
<b>Total</b>		<b>4,339</b>	<b>4,339</b>
<b>Expenditure on:</b>			
Raising funds	4	428	428
Charitable activities	5	3,974	3,974
Other	6	13,706	13,706
<b>Total</b>		<b>18,108</b>	<b>18,108</b>
Net gains on investments		-	-
<b>Net expenditure</b>	7	<b>(13,769)</b>	<b>(13,769)</b>
Transfers between funds		-	-
<b>Net expenditure before other gains/(losses)</b>		<b>(13,769)</b>	<b>(13,769)</b>
<b>Other gains and losses</b>			
Other Gains		-	-
<b>Net movement in funds</b>		<b>(13,769)</b>	<b>(13,769)</b>
<b>Reconciliation of funds:</b>			
<b>Total funds carried forward</b>		<b>(13,769)</b>	<b>(13,769)</b>

**COMPASS-Ghana (Compassionate Palliative Services)**

**Balance Sheet**

at 31 March 2023

Charity No. 1199633

2023

£

**Fixed assets**

Tangible assets	10	3,612
		<u>3,612</u>

**Current assets**

Debtors	11	712
Cash at bank and in hand		3,574
		<u>4,286</u>

<b>Creditors: Amount falling due within one year</b>	12	<u>(1,785)</u>
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<b>Net current assets</b>		2,501
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<b>Total assets less current liabilities</b>		6,113
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<b>Creditors: Amounts falling due after more than one year</b>	13	<u>(19,882)</u>
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<b>Net liabilities excluding pension asset or liability</b>		<u>(13,769)</u>
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<b>Total net liabilities</b>		<u><u>(13,769)</u></u>
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**The funds of the charity**

<b>Restricted funds</b>	14	
Restricted income funds		-
		<u>-</u>

<b>Unrestricted funds</b>	14	
General funds		(13,769)
		<u>(13,769)</u>

<b>Reserves</b>	14	
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<b>Total funds</b>		<u><u>(13,769)</u></u>
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Approved by the trustees on 25 January 2024

And signed on their behalf by:



W. Schiller

Trustee

25 January 2024

**Notes to the Accounts**

**for the period ended 31 March 2023**

**1 Accounting policies**

**Basis of preparation**

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

**Fund accounting**

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

**Income**

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	

## COMPASS-Ghana (Compassionate Palliative Services)

### Notes to the Accounts

#### Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

#### Taxation

The charity is exempt from tax on its charitable activities.

#### Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Office Equipment	20% Straight line
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#### Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand.

#### Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

**COMPASS-Ghana (Compassionate Palliative Services)**

**Notes to the Accounts**

**2 Income from donations and legacies**

	<b>Unrestricted</b>	<b>Total</b>
	<b>£</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Donations	3,942	3,942
Gift Aid	357	357
	<u>4,299</u>	<u>4,299</u>

**Donations received**

	<b>Total</b>
	<b>2023</b>
	<b>£</b>
London Marathon	1,692
Family Hickman	1,000
Trust Donation	1,000
Family Davies/Eccles	250
	<u>3,942</u>

**3 Other income**

	<b>Unrestricted</b>	<b>Total</b>
	<b>£</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Misc Income	40	40
	<u>40</u>	<u>40</u>

**4 Expenditure on raising funds**

	<b>Unrestricted</b>	<b>Total</b>
	<b>£</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<i>Costs of generating voluntary income</i>		
Fundraising costs	55	55
Promotion	373	373
	<u>428</u>	<u>428</u>

**5 Expenditure on charitable activities**

	<b>Unrestricted</b>	<b>Total</b>
	<b>£</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<i>Expenditure on charitable activities</i>		
Ghana - Set up activity	1,862	1,862
<i>Governance costs</i>		
Board meeting & expenses	2,112	2,112
	<u>3,974</u>	<u>3,974</u>

**COMPASS-Ghana (Compassionate Palliative Services)****Notes to the Accounts****6 Other expenditure**

	<b>Unrestricted</b>	<b>Total</b>
	<b>£</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Employee costs	50	50
Motor and travel costs	6,850	6,850
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	258	258
General administrative costs	2,858	2,858
Legal and professional costs	3,690	3,690
	<u>13,706</u>	<u>13,706</u>

**7 Net expenditure before transfers**

	<b>2023</b>
	<b>£</b>
This is stated after charging:	
Depreciation of owned fixed assets	258

**8 Trustee remuneration and expenses**

One or more of the trustees has been paid expenses in the current or prior periods.

	<b>2023</b>
	<b>Number</b>
Number of trustees paid expenses	2
	<b>£</b>
Total expenses reimbursed to trustees	358

**9 Staff costs**

The charity had no payrolled staff in the reporting period. It was entirely supported by volunteers.

Notes to the Accounts

10 Tangible fixed assets

	Office Equipment	Total
	£	£
<b>Cost or revaluation</b>		
Additions	3,870	3,870
At 31 March 2023	<u>3,870</u>	<u>3,870</u>
<b>Depreciation and impairment</b>		
Depreciation charge for the period	258	258
At 31 March 2023	<u>258</u>	<u>258</u>
<b>Net book values</b>		
At 31 March 2023	<u>3,612</u>	<u>3,612</u>

11 Debtors

	<b>2023</b>
	£
Trade debtors	387
Prepayments and accrued income	325
	<u>712</u>

12 Creditors:

amounts falling due within one year

	<b>2023</b>
	£
Trade creditors	134
Accruals	1,651
	<u>1,785</u>

13 Creditors:

amounts falling due after more than one year

	<b>2023</b>
	£
Other creditors	19,882
	<u>19,882</u>

Liabilities repayable in more than five years  
after the balance sheet date

Other creditors represents amounts the charity owed to its members (Mr John Davies £15,774, Ms Katie Eccles £733, Dr Yakubu Salifu £3,016, Dr Ernest Ahaiku £340 & Mr W Schiller £18). The members have no expectation of repayment until the charity is fully set up and operating in a sustainable manner.

**COMPASS-Ghana (Compassionate Palliative Services)**  
**Notes to the Accounts**

**14 Movement in funds**

	Incoming resources (including other gains/losses ) £	Resources expended  £	At 31 March 2023  £
<b>Restricted funds:</b>			
<b>Unrestricted funds:</b>			
<b>General funds</b>	4,339	(18,108)	(13,769)
<b>Total funds</b>	<u>4,339</u>	<u>(18,108)</u>	<u>(13,769)</u>

**15 Analysis of net assets between funds**

	Unrestricted funds £	Total £
Fixed assets	3,612	3,612
Net current assets	2,501	2,501
Creditors due in more than one year and provisions	(19,882)	(19,882)
	<u>(13,769)</u>	<u>(13,769)</u>