



**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 Akris 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.

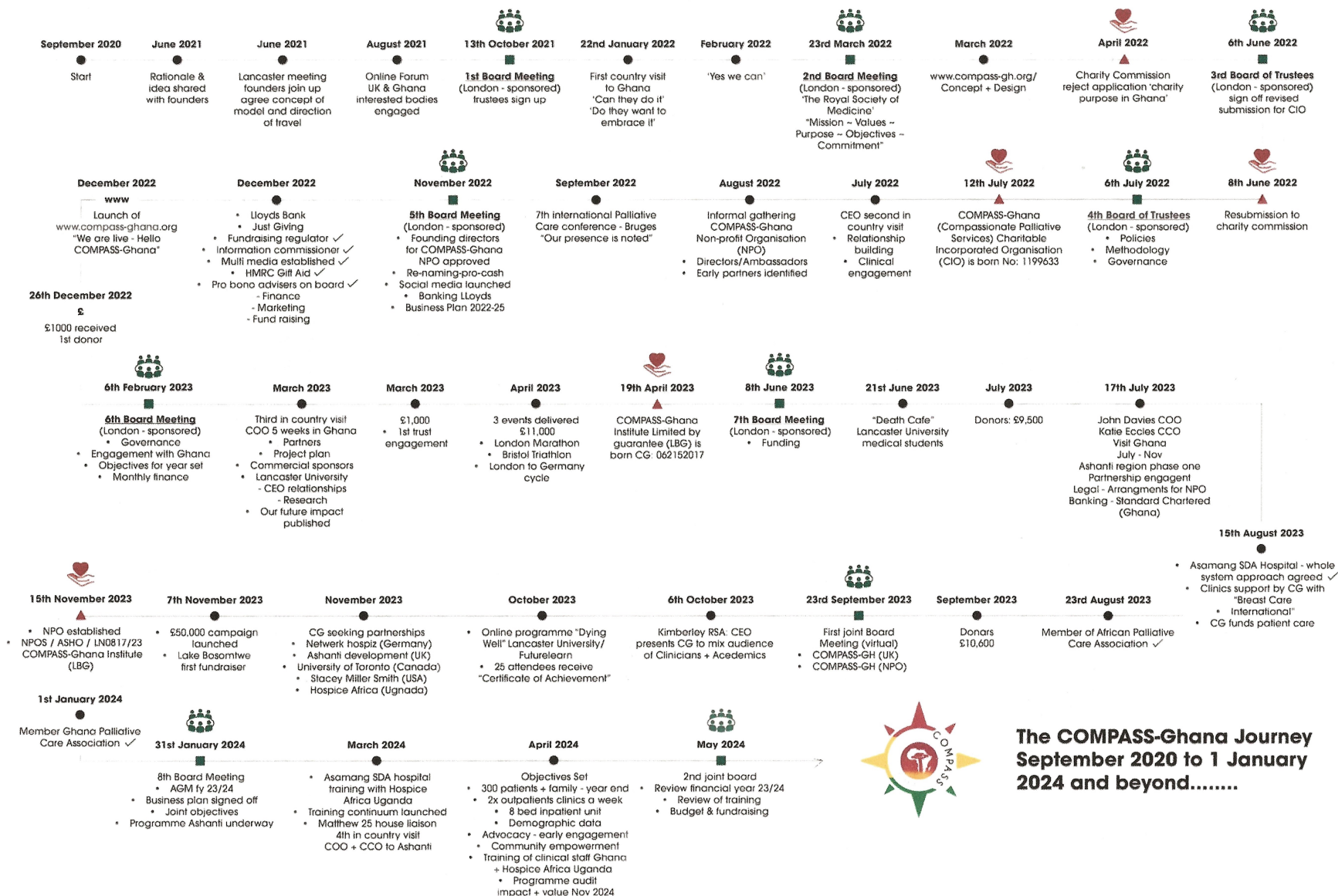
No individual was employed by the organisation during this period. Pro bono work was sourced to support financial planning, fundraising and marketing.

## **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.





## 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
- Netwerk 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 Akrisé Anim CBE, FRSA, FRCN (Chair, Compass-Ghana - Compassionate Palliative Services))*

Date: 25 January 2024

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**

			<b>Unrestricted</b>	
			<b>funds</b>	<b>Total funds</b>
			<b>2023</b>	<b>2023</b>
	<b>Notes</b>		<b>£</b>	<b>£</b>
<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	

**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.

Notes to the Accounts

2 Income from donations and legacies

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

Donations received

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

3 Other income

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

4 Expenditure on raising funds

	Unrestricted	Total 2023
	£	£
<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

	Unrestricted	Total 2023
	£	£
<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>

Notes to the Accounts

6 Other expenditure

	Unrestricted	Total
	2023	2023
	£	£
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

	2023
	£
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.

	2023
	Number
Number of trustees paid expenses	2
	£
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.



## 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

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

## 12 Creditors:

amounts falling due within one year

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

## 13 Creditors:

amounts falling due after more than one year

	2023
	£
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.

14 Movement in funds

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

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)
	<b>(13,769)</b>	<b>(13,769)</b>