



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



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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



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 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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- Wright, A. A., et al. (2008). "Associations Between End-of-Life Discussions, Patient Mental Health, Medical Care Near Death, and Caregiver Bereavement Adjustment." *JAMA*.

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>Integrated Data Collect and analyse demographic and health data.</p> <p>Management Dashboard Develop quality metrics and performance measures</p> <p>Advocacy & Community Engagement Work with local leaders and communities to raise awareness.</p> <p>Training - Continuum Develop a multidisciplinary clinical capability through partnerships with organisations like Hospice Africa Uganda.</p> <p>Infrastructure Establish outpatient and inpatient units for direct patient care.</p>	<p>Ongoing training of 35 healthcare professionals Including doctors, nurses, and support staff.</p> <p>Establishment of palliative care teams At Asamang SDA Hospital and outreach clinics.</p> <p>Secure technology to enable patient case studies and data to be shared.</p> <p>Community Engagement Programs For advocacy and awareness, especially targeting culturally sensitive issues.</p> <p>Appoint advocacy champions</p> <p>Community radio an enabler and advocate</p> <p>Creation of Centers of excellence Dedicated areas for outpatient services</p>	<p>Increased Community Awareness & Engagement Enhanced understanding and acceptance of palliative care. Increase of Patient referrals from the community, myths and stigmas addressed, earlier presentation</p> <p>Improved Diagnostic Pathways Increase in presentation & diagnostic timelines from five days to four weeks. Improved access to symptom management and medication</p> <p>Enhanced Clinical Capability Development of a competent palliative care workforce at all levels</p> <p>Data-Driven Decisions Utilisation of demographic data for targeted interventions.</p>	<p>Universal Access to Palliative Care Across the Ashanti region and eventually all 16 regions of Ghana.</p> <p>The aim to introduce one palliative care hub in each region starting from next year, whilst continuing to build resilience and capability</p> <p>Improved Patient and Family Experience Ensuring holistic and compassionate care, ownership and access to support.</p> <p>Policy Integration EoL care becomes part of national health policies and insurance schemes.</p> <p>Cultural Shift Normalisation of palliative care within the community, reducing stigma, enhancing early presentation and treatment.</p>	<ol style="list-style-type: none"> 1. Enhanced quality of life for patients, families & Community 2. Early Presentation the norm 3. Gender balance where care burden is shared, educational opportunities maintained and the family unit secured. 4. Reduced healthcare costs through effective palliative interventions at community level 5. Increase household income by reducing the financial burden of care, living with a life limiting illness 6. Empowerment and improved health outcomes for women through targeted healthcare initiatives 7. Improved skills and knowledge of Health care Plans 8. Knowledge exchange ensures educational and training relevance 9. Research develops a compelling argument for all 10. Technology becomes an enabler and accessible.





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 policies

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.



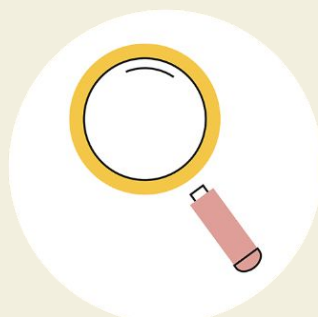
Advocacy



- 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 12th 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

		Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
	Notes			
Income and endowments from:				
Donations and legacies	2	37,247	37,247	4,298
Other	3	-	-	40
Total		37,247	37,247	4,338
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
Total		37,433	37,433	18,107
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)	-
Total funds carried forward		(13,955)	(13,955)	(13,769)

COMPASS-GHANA (Compassionate Palliative Services)

Balance Sheet

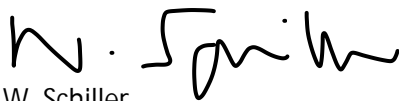
at 31 March 2024

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		<u>4,206</u>	<u>2,501</u>
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

for the year ended 31 March 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.

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
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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.

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	2023
	Number	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>

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>

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