



## **ANNUAL REPORT AND FINANCIAL STATEMENT**

**31 March 2019**

The Worldwide Hospice Palliative Care Alliance Company Limited by Guarantee

Registered in England and Wales No 6735120

Registered Charity No 1127569)

# THE WORLDWIDE HOSPICE PALLIATIVE CARE ALLIANCE

## ANNUAL REPORT AND FINANCIAL STATEMENT

31 March 2019

### TRUSTEES ANNUAL REPORT

#### 1. ADMINISTRATIVE DETAILS

##### Registered name

The Worldwide Hospice Palliative Care Alliance

Any other working name (or abbreviation): WHPCA

##### Charity and Company Registration

Registered charity: 1127569

Company limited by guarantee in England and Wales: 6735120

##### Principal and Registered Office

Hospice House  
34-44 Britannia Street  
London  
WC1X 9JG

##### Independent Examiner

Helena Wilkinson  
Price Bailey LLP  
1 Dane Street  
Bishops Stortford  
Hertfordshire  
CM23 3BT

##### Banker

Coutts and Co.  
440 Strand  
London  
WC2 0QS

# THE WORLDWIDE HOSPICE PALLIATIVE CARE ALLIANCE

## ANNUAL REPORT AND FINANCIAL STATEMENT

31 March 2019

### Trustees (During Fiscal Year)

Dr. Elizabeth Gwyther	Chief Executive, Hospice Palliative Care Association of South Africa <u>Re-appointed</u> : October 2013 (Chair until June 2018)
Dr. Julie Ling	Chief Executive, European Association of Palliative Care <u>Appointed</u> : January 2015 (Chair from June 2018)
Dr. Julia Downing	Chief Executive, International Children's Palliative Care Network <u>Appointed</u> : March 2017
Dr. Maria Minatel	Director, Argentine Association of Medicine and Palliative Care <u>Appointed</u> : March 2018, <u>Resigned</u> January 2019
Dr Nisla Camano Reyes	President, Panamanian Association of Palliative Care <u>Appointed</u> : November 2018
Dr. Zipporah Ali	Executive directive, Kenya Hospices and Palliative Care Association <u>Re-appointed</u> : Aug 2016
Dr. Emmanuel Luyirika	Executive Director, African Palliative Care Association <u>Re-appointed</u> : Aug 2016
Dr. Ednin Hamzah	Vice-Chair Asia Pacific Hospice Palliative Care Network <u>Re-appointed</u> : August 2017
Dr. Tania Pastrana	President Latin American Association for Palliative Care <u>Appointed</u> : August 2016, <u>Resigned</u> January 2019
Dr. Mohammad Bushnaq	Chairman of Jordan Palliative Care Society <u>Appointed</u> : April 2015, <u>Resigned</u> March 2019

# THE WORLDWIDE HOSPICE PALLIATIVE CARE ALLIANCE

## ANNUAL REPORT AND FINANCIAL STATEMENT

31 March 2019

Mr. Craig Duncan, FCA	COO, Hospice UK <u>Appointed:</u> August 2016
Dr. Agnes Csikos	Pecs-Baranya Hospice Foundation, Hungary <u>Appointed:</u> March 2017
Dr. Richard Harding	Kings College, Cicely Saunders Institute <u>Appointed:</u> August 2016
Dr. Frank Brennen	Physician <u>Appointed:</u> December 2016
Dr. James Cleary	Director and Walther Senior Chair of Supportive Oncology, Indiana University (formerly University of Wisconsin) <u>Appointed:</u> December 2016
Dr. Abhijit Dam	Secretary Indian Association of Palliative Care <u>Appointed:</u> October 2017
Mr. Edo Banach, JD	CEO and President National Hospice and Palliative Care Organisation <u>Appointed:</u> October 2017
Dr Helena Davies	Direct Stakeholder Trustee <u>Appointed:</u> October 2017
Ms Sharon Baxter, MSW	Executive Director, Canadian Hospice Palliative Care Association <u>Appointed:</u> June 2018
Dr Stephen Watiti	Direct Stakeholder Trustee <u>Appointed:</u> December 2018



# THE WORLDWIDE HOSPICE PALLIATIVE CARE ALLIANCE

## ANNUAL REPORT AND FINANCIAL STATEMENT

31 March 2019

### 2. STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Nature of Governing Document

The Worldwide Hospice Palliative Care Alliance is a charitable company limited by guarantee constituted on 28 October 2008 and governed by articles and memorandum of association which were last amended on 14 August 2016. The trustees are also directors of the charity for the purposes of the Companies Act.

#### How the Charity is Constituted

The charity is an international non-governmental organization with trustees from each region of the world. There are currently 350 members of the WHPCA from 102 countries. WHPCA members are not currently required to pay dues. The only voting members are the trustees.

#### The Board of Trustees

Trustees are elected and appointed according to the byelaws, which identify the number of trustees from each world region. Qualified candidates for election to the Board are identified with our regional members and are elected by current trustees.

Each trustee retires from office after four years. Retiring trustees can be reappointed but a trustee who has served for two consecutive terms must take a break from office and may not be reappointed for one year.

The trustees delegate day-to-day management of the charity to the executive director, Dr. Stephen Connor.

The trustees set the remuneration of key management personnel based on market rates within the sector.

### 3. PUBLIC BENEFIT

We have referred to Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set. Our achievements and performance in section 5 show how we have met the public benefit requirements.

# THE WORLDWIDE HOSPICE PALLIATIVE CARE ALLIANCE

## ANNUAL REPORT AND FINANCIAL STATEMENT

31 March 2019

The Worldwide Hospice Palliative Care Alliance (WHPCA) is an international nongovernmental organisation (INGO) focusing exclusively on hospice and palliative care development worldwide. Its members are national and regional hospice and palliative care organisations and affiliate organisations supporting hospice and palliative care and supporters of hospice and palliative care worldwide.

Our vision is a world with universal access to hospice and palliative care. Our mission is to foster, promote and influence the delivery of affordable, quality palliative care.

Hospice and palliative care services relieve the pain and suffering of patients with life-limiting illness, supporting them and those around them physically, emotionally and spiritually. Care for patients can be in a variety of settings including their own home, at the hospice, in a hospital or in the community and can be for days, months or years.

We are here to support national hospice and palliative care organisations in promoting and developing hospice and palliative care in their countries. In the following sections, we aim to give you a snapshot of the key activities we have undertaken this year to meet our charitable objectives. This review demonstrates how our work is carried out for public benefit and how we have supported our members and others to provide and develop palliative care.

### 4. OBJECTIVES AND ACTIVITIES

The objectives of the charity are:

- to facilitate and promote the relief, care and treatment of the sick, especially the chronically and incurably ill and the dying, and the support and care of their families and carers and of the bereaved, in particular by:
- improving access to, and the quality of, palliative care, worldwide and improving the efficiency and efficacy of institutions concerned with the charitable provision of palliative care; and
- providing or facilitating education and training in palliative care and increasing awareness and understanding among the general public of the values, principles and practice of hospice and palliative care.

The main activities undertaken in relation to those purposes (from 1/4/18 to 31/3/19) are set out in section 5 below.

# THE WORLDWIDE HOSPICE PALLIATIVE CARE ALLIANCE

## ANNUAL REPORT AND FINANCIAL STATEMENT

31 March 2019

### 5. ACHIEVEMENTS AND PERFORMANCE

#### Secretariat and Governance

This year there was one face-to-face board meeting in June 2018 in South Africa. In addition, the board met by teleconference 3 times during the year.

The executive committee held monthly teleconference meetings most months.

Our first executive director, Stephen Connor, was originally appointed in January 2016, and continues to lead the organization to present.

#### Risk Management

The trustees, together with the executive director and staff, identify risks to which the Worldwide Hospice Palliative Care Alliance is exposed and ensure that appropriate controls and systems are in place to monitor and manage those risks. A risk register is maintained and is reviewed by staff weekly, by the executive committee quarterly, and by the full board annually.

#### Communications

The WHPCA has continued to deliver the international edition of ehospice ([www.ehospice.com/international](http://www.ehospice.com/international)), maintain a public-facing website ([www.thewhpc.org](http://www.thewhpc.org)), deliver a monthly newsletter and engage with supporters via social media platforms, mainly Twitter and Facebook.

WHPCA Communications has provided support to the OSF-funded direct stakeholder project, the Joffe Charitable Trust project on using digital media and stakeholder to increase demand and access to palliative care, the Compassionate Korail project in Bangladesh, and the implementation of the UK Aid Direct Project in Bangladesh.

Our project: Using digital media and direct stakeholder voices to increase demand for and access to palliative care in two Anglophone African countries has continued to grow in line with our workplan.

The aim of the project is to draw on the powerful stories of people needing or accessing palliative care (direct stakeholders) to tell their stories to 1) raise demand for palliative care among people who would benefit from it and 2) to encourage national decision makers to include palliative care in Universal Health Coverage plans.

# THE WORLDWIDE HOSPICE PALLIATIVE CARE ALLIANCE

## ANNUAL REPORT AND FINANCIAL STATEMENT

31 March 2019

The International edition of ehospice has supported WHPCA programmes and advocacy activity by reporting on: work on the Universal Health Coverage and the global NCD agenda, palliative care as part of the WHO General Programme of Work, access to medications, rights of older persons, and advocacy at the World Health Organization Executive Board Meeting and the World Health Assembly, ehospice international published 66 articles with stories from around the world. The categories were represented as follows:

Care — 9

Community Engagement — 12

Education — 11

In the Media — 4

Leadership — 10

Opinion — 3

People and Places — 8

Policy — 6

Research — 3.

The International edition of ehospice reported 159,461 sessions and 206,656 unique page views by 138,842 users over the reporting period.

The WHPCA has continued to build up its communications tools including:  
Our monthly e-newsletter which is circulated to over 1,500 recipients in 115 countries.

We have increased our engagement on social media mechanisms, including Facebook and Twitter. We currently have 3,269 total page likes on Facebook and 4,921 followers on Twitter. We have been managing and updating our WHPCA website with regular news updates relating to hospice and palliative care worldwide. There were 46,279 sessions and 110,113 unique page views by 34,120 users on the WHPCA website during the reporting period.

World Hospice and Palliative Care Day took place on 13 October 2018. The theme was: 'Because I Matter'. This highlighted the importance of palliative care as part of Universal Health Coverage. Materials were produced and utilised around the world and 142 events were registered on the website from 51 different countries.

# THE WORLDWIDE HOSPICE PALLIATIVE CARE ALLIANCE

## ANNUAL REPORT AND FINANCIAL STATEMENT

31 March 2019

### **We impact people's lives on the ground**

The WHPCA has continued to deliver and expand its community home-based palliative care in Bangladesh in partnership with the Department for Palliative Medicine of BSMMU. In Korail slum, over 530 people have received palliative care services from locally trained palliative care assistants since the start of the project. A recent external evaluation of the project found that it "is addressing an important local need both from the angle of health and human rights perspectives" and demonstrates local action on a national and global priority in view of the ageing population in low-and-middle income countries.

In 2018/19 we started a similar project with UK AID Direct funding in Narayanganj, a city of 2 million. The 9 local palliative care assistants have already provided 80 women and 39 men with palliative care services. An important component of the project is to raise awareness among a range of community members. Over 630 community members were reached through project sensitisation activities. A further element is to strengthen knowledge of local health professionals around palliative care and its importance as a component of universal health coverage. So far, 17 doctors and 26 nurses have been trained in basic palliative care which has resulted in referrals of a number of patients with palliative care needs to receive appropriate care.

Both of the projects have successfully engaged with the wider community in Dhaka and have raised local funds for some project activities, an important step towards sustainability.

### **We influence policy at the highest levels**

#### **Advocacy**

The WHPCA represents its members at the highest level to create an enabling environment for change locally. This year, we have continued to focus on ensuring the voice of people with palliative care needs is heard and ensuring that palliative care is included as part of Universal Health Coverage.

Key successes include:

- Developed key materials to support advocacy around palliative care and Universal Health Coverage including a two-page factsheet on UHC.
- Advocated at the World Health Assembly for the palliative care as part of UHC influencing the strong inclusion of palliative care in the General Programme of Work.
- Executive Director Dr Stephen Connor continues as a member of WHO's Civil Society Working Group on NCD's and now preparations for the UN Hi Level Meeting on UHC.

# THE WORLDWIDE HOSPICE PALLIATIVE CARE ALLIANCE

## ANNUAL REPORT AND FINANCIAL STATEMENT

31 March 2019

- Developed a short film of Lucy Watts, a palliative care direct stakeholder, calling on the UK government to increase its support of palliative care globally.
- Ran a grants programme to increase the voice of people with potential palliative care needs in direct stakeholder advocacy in low-and-middle income countries as well as supporting increased engagement of direct stakeholders in global and national palliative care and advocacy events.
- Successfully advocated and mobilised national advocates with our partners to include palliative care in the Astana declaration on Primary Health Care and the UN political declaration on Non-Communicable Diseases.
- Continued to ensure that the voice of palliative care needs is central and driving the advocacy work of the WHPCA by recruiting two direct stakeholder trustees and enabling a bereaved parent (Sharon Thompson) to speak out at the January 2019 WHO Executive Board and have direct contact with WHO Director General, Dr Tedros.
- Supported national partners with key messages, technical assistance and materials for their national advocacy on the inclusion of palliative care within Universal Health Coverage.
- Focussed work and relationship building with UK based civil society and academia to increase UK government support on palliative care as part of their global health and UHC work and to highlight the unique role of the UK in hospice and palliative care development.

Report developed for World Hospice and Palliative Care Day 2018 highlighting letters from women directly affected by palliative care to key decision makers globally.

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

- We secured funding to implement a project to raise the voice of direct stakeholders in palliative care across palliative care advocacy and all of our activities. The voices of those who are experts by experience are a crucial aspect of the movement to demand care for all.
- Our WHO/WHPCA *Global Atlas of Palliative Care at the End of Life* (2014) has now been downloaded over 86,000 times <http://www.thewhpc.org/resources/global-atlas-on-end-of-life-care>

### **Organisational Development and Programme Support**

The WHPCA Palliative Care Toolkit continues to be a useful resource for those developing palliative care in limited resource settings at

# THE WORLDWIDE HOSPICE PALLIATIVE CARE ALLIANCE

## ANNUAL REPORT AND FINANCIAL STATEMENT

31 March 2019

<http://www.thewpca.org/resources/memberresources/national-palliative-care-strategies/>. An updated version of the toolkit is now available. The toolkit & training manual have been downloaded over 35,600 times. The WHPCA continues to be focused on support of hospice and palliative care development in low and middle-income countries. We have received new funding for a programme to support palliative care delivery in slum communities in Bangladesh, have developed strong indigenous palliative care models with local members and are working on funding for a programme in Ethiopia and another in Jordan.

We co-edited and published a new book *Building Integrated Palliative Care Programs and Services* (2017) that is free to download <http://www.thewhpc.org/resources/building-integrated-palliative-care-programs-and-services> and has been downloaded over 2,000 times.

### 6. FINANCIAL REVIEW

Income for the finance year was £373,811 (2017/18: £236,214), including significant grants from the Open Society Foundation, the US Cancer Pain Relief Committee, the Stavros Niarchos Foundation, the UK Department for International Development's UK Aid Direct program, and the Joffe Charitable Trust. We are extremely grateful to them for their support. Expenditure for the year totalled £359,981 (2017/18: £194,411), as a result of increased programme delivery costs.

During the year WHPCA recorded a surplus of £13,830 (2017/18: £41,076). This included a small increased surplus on unrestricted general funds of £9,265 (2017/18: £13,377) that brings total unrestricted funds to £22,614.

### 7. RESERVES

The charity holds limited free reserves at the end of the year. The trustees aim hold reserves of at least £50,000, based on an analysis of our expenditure commitments, charitable need and the security of our income streams. As the current free reserves are £22,614, the trustees have developed a strategy to grow our reserves. They are aware of the need to diversify and increase income streams in order to do that and thanks to our confirmed funding commitments for the next financial year, we expect to see the reserves continue to improve.

# THE WORLDWIDE HOSPICE PALLIATIVE CARE ALLIANCE

## ANNUAL REPORT AND FINANCIAL STATEMENT

31 March 2019

### 8. PLANS FOR FUTURE PERIODS

The WHPCA will continue to work toward achieving its mission through the implementation of our new three-year strategic plan (2010-21). The five strategic areas of focus are:

1. **INFLUENCING CHANGE:** We will reduce suffering by including palliative care in universal health coverage basic packages of care in low-and-middle income countries
2. **TRACKING PROGRESS:** We will ensure that palliative care progress is tracked and monitored by policy makers using standardized, tested, and reliable national indicators
3. **BUILDING A MOVEMENT:** We will work to build a movement of direct stakeholders, carers, civil society, government, and academia to improve understanding and demand for palliative as part of Universal Health Coverage
4. **GENERATING FUNDS:** We will work with our member organizations to increase funding and technical assistance to palliative care organisations worldwide to increase access to essential palliative care as part of Universal Health Coverage
5. **WORKING COLLABORATIVELY:** We will grow as a strong regional and national member driven global alliance working collaboratively in meaningful partnership with others.



# THE WORLDWIDE HOSPICE PALLIATIVE CARE ALLIANCE

## ANNUAL REPORT AND FINANCIAL STATEMENT

31 March 2019

### STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors of Worldwide Hospice Palliative Care Alliance for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and apply them consistently
- observe the methods and principles in the Charities Statement of Recommended Practice 2015 (FRS102)
- make judgements and estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

# THE WORLDWIDE HOSPICE PALLIATIVE CARE ALLIANCE

## ANNUAL REPORT AND FINANCIAL STATEMENT

31 March 2019

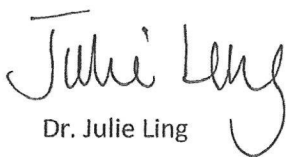
The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislations in other jurisdictions.

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

### **Independent examiner**

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

Approved by the trustees on 12 September 2019 and signed on their behalf by



Dr. Julie Ling

Chair, WHPCA

# **THE WORLDWIDE HOSPICE PALLIATIVE CARE ALLIANCE**

## **ANNUAL REPORT AND FINANCIAL STATEMENT**

31 March 2019

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WORLDWIDE HOSPICE PALLIATIVE CARE ALLIANCE**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2019 which are set out on pages 16 to 28.

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

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or

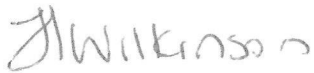
# THE WORLDWIDE HOSPICE PALLIATIVE CARE ALLIANCE

## ANNUAL REPORT AND FINANCIAL STATEMENT

31 March 2019

4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Helena Wilkinson FCA

For and on behalf of Price Bailey LLP  
7th Floor, Dashwood House, 69 Old Broad Street, London, EC2M 1QS

12 November 2019

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

31 March 2019

**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)**

FOR THE YEAR ENDED 31 MARCH 2019

		Unrestricted	Restricted	2019 Total	2018 Total
	Note	£	£	£	£
<b>Income</b>					
Donations and legacies	2a	1,136	366,520	367,656	226,849
Income from charitable activities	2b	6,155	-	6,155	9,365
<b>Total income</b>		<u>7,291</u>	<u>366,520</u>	<u>373,811</u>	<u>236,214</u>
<b>Expenditure</b>					
Raising funds	3	18	-	18	18,397
Charitable activities	3	(1,992)	361,955	359,963	258,893
<b>Total Expenditure</b>		<u>(1,974)</u>	<u>361,955</u>	<u>359,981</u>	<u>277,290</u>
<b>Net income / (expenditure) in the</b>		<b>9,265</b>	<b>4,565</b>	<b>13,830</b>	<b>(41,076)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>13,349</u>	<u>204,889</u>	<u>218,238</u>	<u>259,314</u>
<b>Total funds carried forward</b>	<b>11</b>	<u><b>22,614</b></u>	<u><b>209,454</b></u>	<u><b>232,068</b></u>	<u><b>218,238</b></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above.

# THE WORLDWIDE HOSPICE PALLIATIVE CARE ALLIANCE

## ANNUAL REPORT AND FINANCIAL STATEMENT

31 March 2019

**As at the 31 March 2019**

	Note	2019 £	2018 £
<b>Tangible Fixed Assets</b>		<b>879</b>	<b>0</b>
<b>Current assets</b>			
Cash at bank and in hand		151,393	176,187
Debtors	8	<u>80,678</u>	<u>46,849</u>
		<b>232,070</b>	<b>223,036</b>
<b>Liabilities</b>			
Creditors: amounts due within 1 year	9	<u>(882)</u>	<u>(4,798)</u>
<b>Net current assets</b>		<b>231,188</b>	<b>218,238</b>
<b>Net assets</b>		<u><b>232,068</b></u>	<u><b>218,238</b></u>
<b>Funds</b>			
Restricted funds		209,454	204,889
Unrestricted funds		22,614	13,349
<b>Total charity funds</b>	10	<u><b>232,068</b></u>	<u><b>218,238</b></u>

The notes on pages 17 to 28 form part of these financial statements.

For the year ending 31 March 2019, the company was entitled to exemption from audit under section 477 of the Companies Act 2006

Directors' responsibilities:

- the members have not required the company to obtain an audit of its account for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the

Approved by the trustees on 12 September 2019 and signed on their behalf by

  
Dr Julie Ling  
Chair

**Company number: 6735120**

# THE WORLDWIDE HOSPICE PALLIATIVE CARE ALLIANCE

## ANNUAL REPORT AND FINANCIAL STATEMENT

31 March 2019

### NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2019

#### 1. Accounting policies

##### a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice Applicable to Charities Preparing their Accounts in Accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy notes.

##### b) Company status

The charity is a company limited by guarantee. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

##### c) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are to be used for specific purposes as laid down by the donor.

##### d) Income

Voluntary income including donations, gifts and grants that provide core funding or are of general nature are recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability.

# THE WORLDWIDE HOSPICE PALLIATIVE CARE ALLIANCE

## ANNUAL REPORT AND FINANCIAL STATEMENT

31 March 2019

### 1. Accounting policies (continued)

#### e) Expenditure

Expenditure is included in the statement of financial activities when incurred and includes attributable VAT which cannot be recovered.

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly allocated to either charitable or governance costs, they have been apportioned based on an estimate of the time devoted to the respective areas.

#### f) Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

#### g) Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid. Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

#### h) Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount.

#### i) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.



# THE WORLDWIDE HOSPICE PALLIATIVE CARE ALLIANCE

## ANNUAL REPORT AND FINANCIAL STATEMENT

31 March 2019

### 1. Accounting policies (continued)

#### j) Pension

The company operate a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

#### k) Financial instruments

The charity only has financial assets and liabilities that qualify as basic financial instruments, which are all measured at cost.

### 2. Income

#### a) Donations and Legacies

			2019			2018
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
<b>Grants from foundations and trusts</b>						
Grant from USCP	-	57,418	57,418	-	80,604	80,604
Grant from UK DFID	-	82,683	82,683	-	-	-
Grant from Open Society Foundations	-	45,489	45,489	-	102,233	102,233
Grant from Anonymous Foundation	-	116,084	116,084	-	-	-
Grant from Stavros Niachos Foundation	-	17,122	17,122	-	-	-
Grant from Joffe Trust	-	40,000	40,000	-	40,000	40,000
	-	358,796	358,796	-	222,837	222,837
 Gift in Kind from HPCA	12		-		3,412	3,412
Gift in Kind from ICPCN	12		-		600	600
Exchange gains/(losses)	(93)	7,724	7,631			
Individual donations	1,229		1,229	-		-
<b>Total</b>	<b>1,136</b>	<b>366,520</b>	<b>367,656</b>	<b>-</b>	<b>226,849</b>	<b>226,849</b>

#### b) Income from charitable activities

			2018			2017
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Provision of communications services	640	-	640	7,680	-	7,680
Provision of consultancy services	5,515	-	5,515	1,685	-	1,685
<b>Total</b>	<b>6,155</b>	<b>-</b>	<b>6,155</b>	<b>9,365</b>	<b>-</b>	<b>9,365</b>

### 3. Expenditure

	2019		2018	
	Direct Costs	Support Costs	Total	Total
	£	£	£	£
<b>Raising funds</b>				
Cost of generating donations and grants	18	-	18	18,397
<b>Charitable Activities</b>				
Capacity Building	24,635	8,441	33,076	60,829
Strengthening Palliative Care in:				
Ethiopia			-	449
Bangladesh (Anonymous funder)	71,196	15,436	86,632	96,678
Bangladesh (DFID funding)	97,726	1,735	99,461	-
Greece	25,100	3,240	28,340	-
Joffe Foundation project	36,160	3,587	39,747	8,106
USCP Project	65,507	7,200	72,707	17,575
	<b>320,324</b>	<b>39,639</b>	<b>359,963</b>	<b>44,597</b>
			<b>214,296</b>	<b>258,893</b>
<b>Total Expenditure</b>	<b>320,342</b>	<b>39,639</b>	<b>359,981</b>	<b>44,597</b>
			<b>232,693</b>	<b>277,290</b>

### 3. Expenditure (continued)

#### b) Analysis of Support Costs

	Note	2019 £	2018 £
<b>Governance</b>			
Trustee Travel		6,124	1,658
Tax and Independent Examination		1,572	1,450
		<u>7,696</u>	<u>3,108</u>
<b>Other Support Costs</b>			
Travel, accommodation & subsistence		1,954	6,964
Accountancy and HR		8,503	7,929
Miscellaneous		5,662	12,982
General advocacy		5,478	-
Communications Costs		6,845	4,070
Gifts in Kind - staff time for comms	12	-	4,012
Depreciation		879	-
Website		2,621	5,532
		<u>39,638</u>	<u>44,597</u>
<b>Total Support Costs</b>			

Support costs have been allocated based on an estimate of time spent.

### 4. Net (income)/expenditure for the year

This is stated after charging / crediting:	2019 £	2018 £
Net losses/(gains) on foreign exchange	(7,631)	10,158
Independent Examiners fees	900	900

# THE WORLDWIDE HOSPICE PALLIATIVE CARE ALLIANCE

## ANNUAL REPORT AND FINANCIAL STATEMENT

31 March 2019

### 5. Wages and Salaries

	2019	2018
	£	£
Salaries	133,218	118,513
National Insurance	3,394	2,895
Pension	3,876	3,308
	<u>140,488</u>	<u>124,716</u>

No employee earned more than £60,000 in the current or prior year.

The key management personnel for the year comprise the trustees. The charity's trustees were not paid and did not receive any benefits from employment with WHPCA in the year (2018: £nil). They were reimbursed expenses during the year as stated in note 12.

### b) Staff numbers

The average monthly head count was 4 (2018: 3)

	2019	2018
	No	No
At 31 March, the head-count was as follows		
Raising funds	-	-
Charitable activities	4	3
Total	<u>4</u>	<u>3</u>

### 6. Pension

WHPCA contributes towards defined contribution pension plans for employees. Pension costs are recognised when they fall due.

The costs of the defined contribution scheme are included with the associated staff costs and allocated therefore to raising funds and charitable activities. £nil (2018 - £nil) was owing to the pension scheme at the year end.

# THE WORLDWIDE HOSPICE PALLIATIVE CARE ALLIANCE

## ANNUAL REPORT AND FINANCIAL STATEMENT

31 March 2019

### 7. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

### 8. Tangible Fixed Assets

	IT equipment £
At the start of the year	-
Additions	1,758
Disposals	-
<b>At the end of the year</b>	<b><u>1,758</u></b>
At the start of the year	-
Charge for the year	879
<b>At the end of the year</b>	<b><u>879</u></b>
<b>At the end of the year</b>	<b><u><u>879</u></u></b>
At the start of the year	-

### 9. Debtors

	2019 £	2018 £
Trade debtors		1,920
Amounts due from Hospice UK	<u>80,678</u>	<u>44,929</u>
	<b><u>80,678</u></b>	<b><u>46,849</u></b>

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

	2019 £	2018 £
Trade creditors	-	3,158
Accruals	882	1,000
Deferred income	-	640
	<b><u>882</u></b>	<b><u>4,798</u></b>

# THE WORLDWIDE HOSPICE PALLIATIVE CARE ALLIANCE

## ANNUAL REPORT AND FINANCIAL STATEMENT

31 March 2019

### 11. Analysis of funds

An analysis of restricted funds is shown below

	1 April 2018 £	Income £	Expenditure £	31 March 2019 £
<b>Restricted funds</b>				
OSF Capacity Building	98,964	45,489	(35,068)	109,385
USCP Project	62,320	65,142	(72,707)	54,755
Joffe Charitable Trust	31,894	40,000	(39,747)	32,147
DFID Bangladesh Project	-	82,683	(99,461)	(16,778)
Greece Project	-	17,122	(28,340)	(11,218)
Bangladesh Project	11,711	116,084	(86,632)	41,163
<b>Total restricted funds</b>	<b>204,889</b>	<b>366,520</b>	<b>(361,955)</b>	<b>209,454</b>
<b>Unrestricted funds</b>	<b>13,349</b>	<b>7,291</b>	<b>1,974</b>	<b>22,614</b>
<b>Total funds</b>	<b>218,238</b>	<b>373,811</b>	<b>(359,981)</b>	<b>232,068</b>

	1 April 2017 £	Income £	Expenditure £	31 March 2018 £
<b>Restricted funds</b>				
OSF Capacity Building	57,560	102,233	(60,829)	98,964
USCP Project	74,547	80,604	(92,831)	62,320
Joffe Charitable Trust	-	40,000	(8,106)	31,894
True Colours Trust	18,397	-	(18,397)	-
Ethiopia	449	-	(449)	-
Bangladesh Project	108,389	-	(96,678)	11,711
<b>Total restricted funds</b>	<b>259,342</b>	<b>222,837</b>	<b>(277,290)</b>	<b>204,889</b>
<b>Unrestricted funds</b>	<b>(28)</b>	<b>9,365</b>	<b>4,012</b>	<b>13,349</b>
<b>Total funds</b>	<b>259,314</b>	<b>232,202</b>	<b>(273,278)</b>	<b>218,238</b>

# THE WORLDWIDE HOSPICE PALLIATIVE CARE ALLIANCE

## ANNUAL REPORT AND FINANCIAL STATEMENT

31 March 2019

### 11. Analysis of funds (continued)

OSF have provided annual grants for capacity building of the organisation for several years.

The project funded by the US Cancer Pain Relief Committee is to support WHPCA's technical assistance to the WHPO in implementing the PC resolution.

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

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

We are undertaking two palliative care development projects in Bangladesh. One is funded by DFID and the other by an anonymous trust.

The Stavros Niarchos Foundation is funding a project to develop palliative care provision in Greece

### 12. Related party transactions

#### Trustees

WHPCA paid the cost of travel and expenses incurred by Trustees whilst fulfilling their duties to WHPCA. This includes the reimbursement of expenses totalling £6,124 (2018: £1,658).

#### Hospice UK

Hospice UK, a UK registered charity, is a member of WHPCA and the Chief Operating Officer of Hospice UK - Craig Duncan - is a trustee of WHPCA.

Hospice UK also provided various services to WHPCA, including financial management and payroll services valued at £11,000 (2018: £7,650).

At the year end Hospice UK owed £80,678 to WHPCA (2018: £44,929).

# THE WORLDWIDE HOSPICE PALLIATIVE CARE ALLIANCE

## ANNUAL REPORT AND FINANCIAL STATEMENT

31 March 2019

### 12. Related party transactions (continued)

#### Staff

Dr Liz Gwyther is a trustee of the WHPCA. Her daughter, Kate Franklin, is employed by WHPCA as communications manager. Kate was paid £36,000 in the year (2018: £28,633). There are no other related party transactions.

#### Gifts in Kind

During the previous year, Hospice Palliative Care Organisation South Africa (HPCA) and the International Childrens Palliative Care Network (ICPCN) donated staff time worth £3,412 and £600 respectively towards our communications work. The chief executives of both organisations are trustees of WHPCA.

### 13. Ultimate controlling party

There is no overall controlling party.

### 14. Post balance sheet events

There were no post balance sheet events.

### 15. Analysis of net assets between funds

	Unrestricted	Restricted	2019 Total
	£	£	£
Tangible Fixed Assets	879	-	879
Net current assets	21,735	209,454	231,189
	<u>22,614</u>	<u>209,454</u>	<u>232,068</u>
	Unrestricted	Restricted	2018 Total
	£	£	£
Net current assets	13,349	204,889	218,238
	<u>13,349</u>	<u>204,889</u>	<u>218,238</u>



# THE WORLDWIDE HOSPICE PALLIATIVE CARE ALLIANCE

## ANNUAL REPORT AND FINANCIAL STATEMENT

31 March 2019

### 16. Statement of Financial Activities for the year ended 31 March 2018 (Incorporating an income and expenditure account)

	Note	Unrestricted £	Restricted £	2018 Total £	2017 Total £
<b>Income</b>					
Donations and legacies	2a	-	226,849	226,849	339,040
Income from charitable activities	2b	9,365	-	9,365	1,280
<b>Total income</b>		<u>9,365</u>	<u>226,849</u>	<u>236,214</u>	<u>340,320</u>
<b>Expenditure</b>					
Raising funds	3	-	18,397	18,397	39,123
Charitable activities	3	(4,012)	262,905	258,893	155,288
<b>Total Expenditure</b>		<u>(4,012)</u>	<u>281,302</u>	<u>277,290</u>	<u>194,411</u>
<b>Net (expenditure) / income in the year</b>		<b>13,377</b>	<b>(54,453)</b>	<b>(41,076)</b>	<b>145,909</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>(28)</u>	<u>259,342</u>	<u>259,314</u>	<u>113,405</u>
<b>Total funds carried forward</b>	10	<u>13,349</u>	<u>204,889</u>	<u>218,238</u>	<u>259,314</u>