



ASIA PACIFIC HOSPICE PALLIATIVE CARE NETWORK  
ANNUAL REPORT

20  
21

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# About Us

## MISSION

To be an effective network in Asia Pacific that promotes and supports the alleviation of pain and suffering from life-limiting illnesses.

## VISION

To promote access to quality hospice and palliative care for all in the Asia Pacific region.

## GOALS

Reach out to more communities in need of palliative care. Build sustainable capabilities for service development, advocacy, education and research.

## VALUES

- respect every individual, regardless of sex, age, race, intellectual or socio-economic standing.
- value every moment of life and will not support any action that has the intention of shortening a person's life.
- recognise that the individual and the family are entitled to make informed decisions about care.
- respect the confidentiality of all information arising out of the provision of care.
- believe in the empowerment of the individual, the family and the community.
- respect the faith, belief system and culture of each individual.
- respect the rule of law and will work within the law of each sector.

## OBJECTIVES

- We facilitate the development of hospice and palliative care programs (both service providers and umbrella bodies) and other relevant initiatives.
- We promote professional and public education in palliative care.
- We enhance communication and dissemination of information.
- We foster research and collaborative activities.
- We encourage co-operation with local, regional and international professional and public organisations.





# Overview of Charity

The **Asia Pacific Hospice Palliative Care Network (APHN)** was registered as a society on 1 March 2001.

APHN was registered as a charity under the Charities Act (Chapter 37) since 25 July 2003 and has the Constitution as its governing instrument.

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## **REGISTERED ADDRESS**

c/o Division of Supportive & Palliative Care  
National Cancer Centre Singapore  
11 Hospital Crescent  
Singapore 169610

## **BANKERS**

Development Bank of Singapore  
Standard Chartered Bank Singapore

## **AUDITOR**

Bestar Assurance LLP

## **HONORARY LEGAL ADVISOR**

Mr Christopher Chong  
Dentons Rodyk & Davidson LLP



# Chairman's Message



**THE** past year, 2021 has been a year of transition, adaptation and re-energising of the Asia Pacific Hospice Palliative Care Network. Whilst the Covid – 19 pandemic has continued to affect the lives of so many in our region, it has also allowed for the advocacy of palliative care as part of the health care response.

As I take on the mantle of Chair of APHN, the legacy and leadership of the past 20 years needs to be acknowledged and cherished. The previous chairs and especially the past chair, Associate Professor Cynthia Goh have established APHN into a regional force to improve the care of patients and their families by empowering our health care workers, policymakers and other stakeholders to improve palliative care policy, access, education, research and improving services. The new APHN Council has a new mandate to continue these efforts and are eager to build on previous success and introduce new initiatives.

One of the highlights of the year, was the virtual 14th APHC that was jointly hosted by Hospice Palliative Care Japan with the theme Building Bridges, Hospice Palliative Care Beyond Borders. The conference showcased the quality of palliative care research done in the region. The special lecture on Reflections on APHN Development by Assoc Prof Cynthia Goh as well as the Hinohara lecture by Dr Rosalie Shaw were memorable highlights. Planning

has commenced for the next APHC in Incheon, Korea and we hope finally to be able to welcome everyone back in person.

'to let the light in' a collection of 111 poems in 11 languages by patients, caregivers, healthcare workers and poets in the region is an incredible work that showcase the expressing of humanity in the face of grief and loss.

Throughout the year, our role in Education continued unabated. The Lien Collaborative activities, the initiation of the China Training programme, a virtual children's palliative care virtual learning and fellowship forum and quarterly webinars are highlights.

The pandemic has shown the major gaps in the healthcare systems in our region but also identifies areas where palliative care could be an asset. Our region continues to be the major area of palliative care need in the world but we also have some of the best examples of palliative care work. Myself, the current Council of APHN and our secretariat team led by our Executive Director, CL Giam would like to welcome all of you to be part of a living network that can truly make a difference to all that require palliative care in our region.

**Dr Ednin Hamzah**

Chair

Asia Pacific Hospice Palliative Care Network

# Executive Director's Message



**IN** a year of unexpected and unparalleled challenges, I am proud of the APHN and our regional members as they strived to provide hospice and palliative care services to support a world in need. Despite the difficult environment, our team made concerted efforts to reach out to more communities in need of palliative care – a testament to our vision of achieving equitable provision of palliative care across the region. In 2021, our network expanded to include 2600 individuals and 260 organizations in Asia-Pacific, all pledging to carry out our mission in promoting and supporting the alleviation of pain and suffering from life-limiting illnesses.

## **THE APHN 20TH ANNIVERSARY AND FORMATION OF THE 21ST APHN COUNCIL**

The year 2021 marks a critical milestone for APHN as it is our 20th year in promoting access to quality hospice and palliative care for all in the Asia Pacific region. 20 years ago, the first series of meetings were hosted in Japan by the Life Planning Centre with the invitation of Dr Shigeaki Hinohara. Delegates who were involved in palliative care programmes from Australia, Hong Kong, Indonesia, Malaysia, New Zealand, Singapore and Taiwan were invited to attend the session. Fast forward 20 years later, from then, APHN has grown under the leadership of our succeeding chairpersons – Dr Tetsuo Kashiwagi (2001-2006), Dr Yong Seon Hong (2007-2008) and Dr Cynthia Goh (2009-2020).

Successfully navigating the many obstacles we faced in 2021 has strengthened our belief in our organisational strategy based on operational excellence.

Through expanding our services in advocacy, education, research and capacity building for palliative care institutions, we have helped many healthcare workers help their patients through life-limiting conditions. Together with our volunteer faculty and secretariat team, we have delivered more than 100 hours of online education and advocacy training to at least 200 clinicians from 50 institutions across the Asia Pacific, benefitting at least 200,000 patients a year. Our success has demonstrated that we are well-positioned to continue the pursuit of our long-term vision to achieve equity in access to quality hospice and palliative care for all in the Asia Pacific region.

Looking forward, we are prepared to tackle any new challenges ahead of us. We have successfully commissioned our 21st APHN Council by inaugurating our new Chairperson, Dr Ednin Hamzah, along with a constitutionally-bound 15-member team from 10 sectors. We aim to intensify our focus on promoting and supporting the alleviation of pain and suffering from life-limiting illnesses through close partnerships across our network in the Asia Pacific.

To commemorate our 20th Anniversary, we launched our campaign 'Bringing Comfort through Poetry during COVID-19' as well as published our poetry book titled, to let the light in. The book is a compilation of 111 poems, in 11 languages shortlisted from over 800 entries from individuals within the Asia Pacific region collected during the pandemic. With this anthology, we aimed to provide a sense of comfort, connection and catharsis for everyone involved in the palliative care journey. With the



strong support of Singapore Health Services Pte. Ltd. and our generous donors, we were able to share the poetry books with more than 25 institutions in Asia, bringing comfort through poems to at least 2000 healthcare workers, patients and caregivers.

## **HOW WE SUPPORT OUR BENEFICIARIES**

With the generous support from our partners and donors during such challenging times, the network was able to support impacted hospitals, hospices and palliative care providers during the COVID-19 pandemic by providing them with essential supplies and medical equipment.

The year 2021 was all about continuing our efforts in reaching out to more communities in need of palliative care and building sustainable services. As part of our biennial Asia Pacific Hospice Palliative Care Conference, co-organized with Hospice Palliative Care Japan, we have provided at least 30 learning bursaries to our members seeking to advance their knowledge with the aim of building sustainable palliative care services in their motherland. The Rosalie Shaw Travelling Scholarship for the year 2021 has been awarded to an individual member in Malaysia who demonstrated leadership potential and the capability to develop quality palliative care services in her area.

Additionally, we have fervently continued our palliative care training, and thanks to the support of Lien Foundation Singapore, we were able to continue our online training for India, Sri

Lanka, Bangladesh and Bhutan. We have even managed to kick start our first Lien Collaborative for Palliative Care online Training programme in China with the help of 25 volunteer faculty from China, Hong Kong, Malaysia, Singapore and Taiwan. This training has 22 major participating hospitals and comprises 46 doctors, 38 nurses and 18 social workers across 10 major cities in China.

On this year's World Hospice Palliative Care Day, the APHN has continued our advocacy effort by organising two events: #Race4PalliativeCare and #Ride4PalliativeCare. The theme for this year was "Leave No One Behind". Indeed, we are blessed to see the support from partners, volunteers and donors in action around Asia. Our member organisations across Asia participated in their own way to bring the meaning of equity in access to a greater height.

## **BUILDING A BETTER, MORE SUSTAINABLE COMMITMENT**

The APHN has a long-standing commitment to be an effective network in the Asia Pacific that promotes and supports the alleviation of pain and suffering from life-limiting illnesses. To continue ensuring a sustainable resource in providing access to hospice and palliative care has been our value in action, which is the foundation of who we are and what we do every day.

We are grateful for our team's accomplishments in 2021 as we remained productive and continued to deliver for our members and stakeholders. We witnessed the

power of humanity as we saw our partners, donors, volunteers and employees come together to deliver on our mission. As we celebrated 20 years of operation, we have overcome many challenges, and as always, our secretariat staff rose to the occasion, laying the foundation for many more years of success. We will emerge from the pandemic as an even stronger network, well-positioned for long-term work in building sustainable hospice and palliative care services.

Looking forward to the year ahead, our team will continue to work through every challenge that comes our way. To support the organisation on this journey, we have refreshed our Organisational Strategy and continued to focus our efforts in education, research, advocacy and service development with the support of six working committees and four special interest groups. Year 2021 has been a challenging year but rewarding one. With the relentless effort and contribution from all around us, we have emerged stronger and better. Here's looking forward to a better 2022!

### **Mr Giam Cheong Leong**

Executive Director

Asia Pacific Hospice Palliative Care Network

# Our Council



**DR EDNIN HAMZAH**  
Chair



**A/PROF GHAURI AGGARWAL**  
Vice-Chair



**DR MASANORI MORI**  
Vice-Chair



**MR KWAN KAM FAN**  
Honorary Secretary



**DR SHIRLYNN HO**  
Assistant Secretary



**PROF WANG YING WEI**  
Honorary Treasurer



**MS CHOO SHIU LING**  
Assistant Treasurer



**DR YUEN KWOK KEUNG**  
Member



**PROF YOSHIYUKI KIZAWA**  
Member



**PROF KWON SO-HI**  
Member



**DR JHO HYUN JUNG**  
Member



**PROF BISHNU DUTTA PAUDEL**  
Member



**DR MANDY PARRIS-PIPER**  
Member



**DR THUSHARI HAPUARACHCHI**  
Member



**DR CHUN-KAI FANG**  
Member



# Leadership

## ADVISORY COMMITTEE

### **A/Prof Cynthia Goh – Chair**

Prof Tetsuo Kashiwagi – Member  
Prof Young-Seon Hong – Member  
Prof Enoch Lai – Member

## EDUCATION COMMITTEE

### **A/Prof Ghauri Aggarwal – Chair**

Mr Cheng Tah Nern – Member

## CHINA TRAINING STEERING TEAM SUBCOMMITTEE

### **Dr Yuen Kwok Keung – Lead**

Prof Wang Ying Wei – Member  
A/Prof Cynthia Goh – Member  
Dr Neo Han Yee – Member  
Dr Amy Chow – Member  
Dr Shirlynn Ho – Member  
Prof Lin Chia-Chin – Member  
Dr Theresa Lai – Member  
Dr Fang Chun Kai – Member  
Ms Joyce Chee – Member

## LIEN COLLABORATIVE FOR PALLIATIVE CARE SUBCOMMITTEE

### **A/Prof Cynthia Goh – Lead**

A/Prof. Ghauri Aggarwal – Member  
Dr Sushma Bhatnagar – Member  
Dr Shirlynn Ho – Member  
Mr Giam Cheong Leong – Member

## PACIFIC ISLANDS SUBCOMMITTEE

### **Dr Dipti Mittal – Lead**

Dr Mandy Parris-Piper – Member  
Dr Frank Brennan – Member  
A/Prof Odette Spruijt – Member  
Shaku Prasad – Member  
Dr Jane Greville – Member  
Joan Ryan – Member

## GENERAL EDUCATION SUBCOMMITTEE

### **Prof Wang Ying Wei – Lead**

Dr Noreen Chan – Member  
Prof Amy Chow – Member  
Dr Sujeewa Weerasinghe – Member  
Dr Rimalie Corvera – Member

## COMMUNICATIONS COMMITTEE

### **Dr Shirlynn Ho – Chair**

Dr Ednin Hamzah – Member  
Dr Mandy Parris-Piper – Member  
Dr Mari Joanne Joson – Member  
Ms Trudy Giam – Member

## EDITORIAL SUBCOMMITTEE

Dr Caryn Khoo – Member  
Ms Djin Tay – Member  
Marita Linkson – Member

## FINANCE & ADMINISTRATION COMMITTEE

### **Mr Kam Kwan Fan – Chair**

### **Ms Choo Shiu Ling – Co-Chair**

Prof Wang Ying Wei – Member  
Dr Shirlynn Ho – Member  
Dr Rimalie Corvera – Member  
Dr Akhilesh Ramaswamy – Member  
Ms Katherine Tan – Member  
Dr Ong Wah Ying – Member  
Mr Giam Cheong Leong – Member  
Mr Lee Jiak Jee – Member

## MEMBERSHIP COMMITTEE

### **Dr Yuen Kwok Keung – Chair**

Prof Wang Ying Wei – Member  
Dr Annie Kwok – Member  
Prof Bishnu D. Paudel – Member  
Dr Thushari Hapuarachchi – Member  
Ms Trudy Giam – Member

## RESEARCH COMMITTEE

### **Prof Yoshiyuki Kizawa – Chair**

Dr Masanori Mori – Member  
Dr Thushari Hapuarachchi – Member  
Dr Anjum S. Khan Joad – Member  
Prof Amy Chow – Member  
Dr Cheng-Pei Lin – Member  
Ms Trudy Giam – Member

## PAEDIATRIC SPECIAL INTEREST GROUP

### **Dr Chong Poh Heng – Chair**

Mr Cheng Tah Nern – Member

## MANDARIN SPECIAL INTEREST GROUP

### **Dr Fang Chun Kai – Chair**

Dr Yuen Kwok Keung – Member  
Ms Emily Yap – Member  
Ms Xu Zhi Zhen Susan – Member  
Dr Ning Xiao Hong – Member  
Ms Joyce Chee – Member  
Mr Giam Cheong Leong – Member  
Mr Lee Jiak Jee – Member

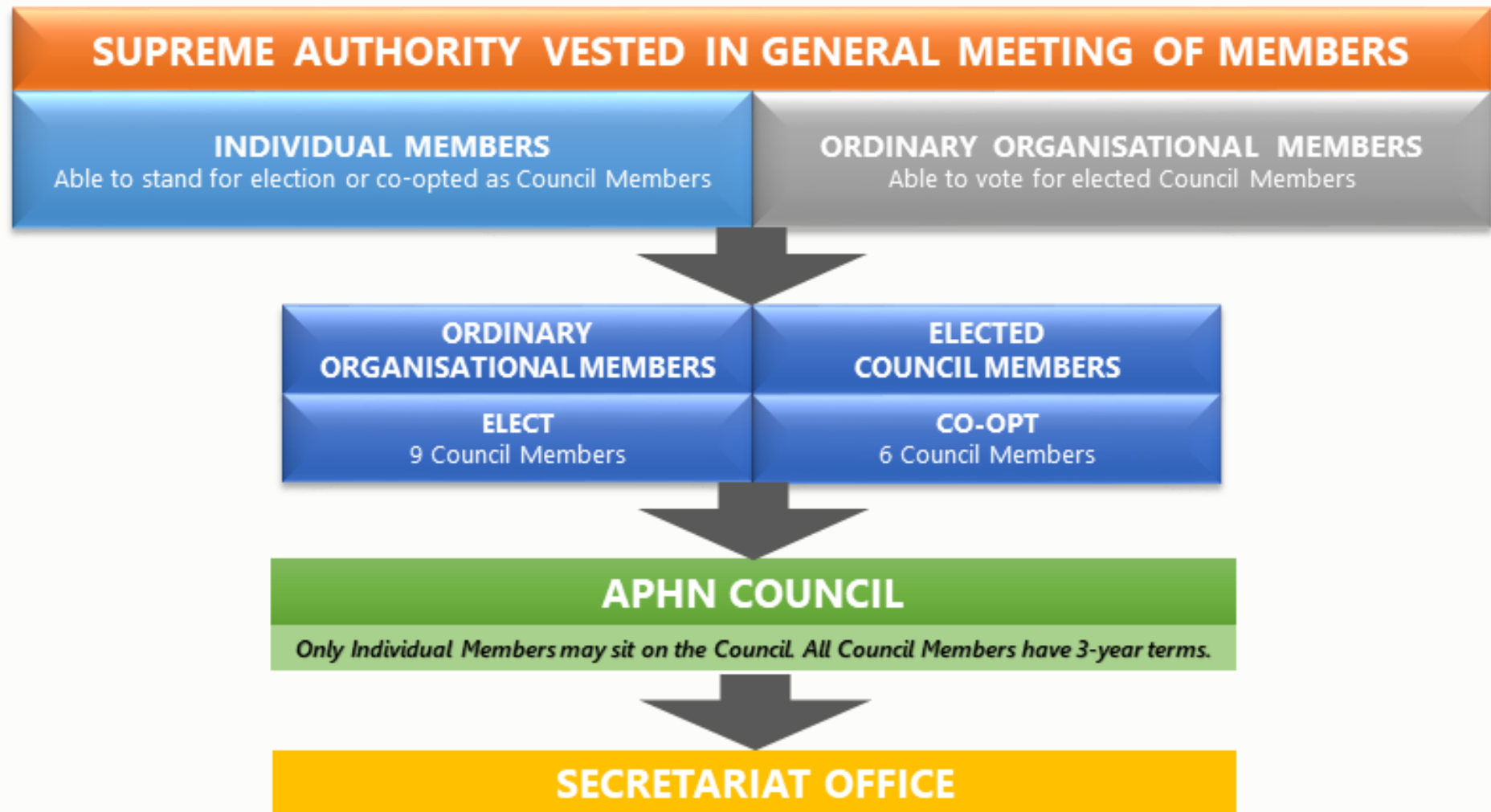
## EXECUTIVE MANAGEMENT

### **Mr Giam Cheong Leong – Executive Director**

## SECRETARIAT STAFF

Ms Joyce Chee – Assistant Manager  
Ms Trudy Giam – Executive  
Mr Cheng Tah Nern – Executive  
Mr Lee Jiak Jee – Executive  
Ms Zhang Fan – Admin  
Dr Seema Rao – Palliative Care Consultant for India  
Ms Sarita Kumari – Admin for India

# Organisational Structure





# Highlights of the Year



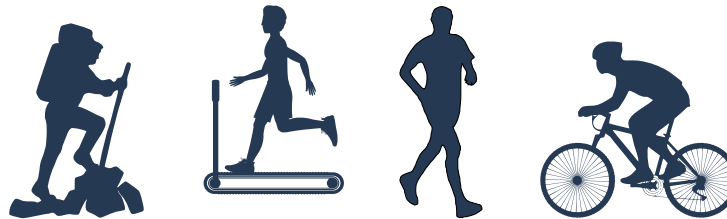
More than **1000** copies of our publication donated to palliative care organisations



More than **3000** people benefited from our various webinars throughout 2021



**764** people attended our biennial conference from all around the world



Over **10,000 km** of distance covered by running, cycling, walking and hiking in support of palliative care for World Hospice Palliative Care Day 2021



**80** hours of online training and case discussions



More than **30** bursaries awarded



# ACTIVITIES & PROGRAMMES



# to let the light in

**THROUGH** a collaboration with our partners, Sing Lit Station, we launched our first-ever publication, titled '*to let the light in*' in July 2021 in conjunction with our 20th Anniversary.

'to let the light in' is a collection of 111 poems written by patients, caregivers, healthcare workers, and poets from across the Asia Pacific, addressing one of humanity's most universal experiences: the journey of life before death.

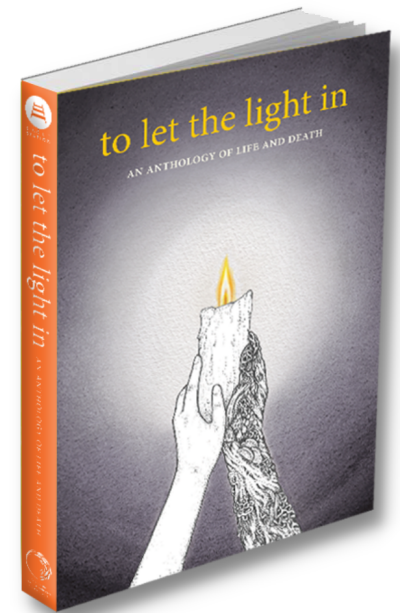
We began work on this project back in 2019, with the aim of increasing awareness of the concept of hospice and palliative care and facilitating thoughtful discourse surrounding this topic. An open call was held and submissions came pouring in from all over the Asia Pacific region. Over 800 submissions were then whittled down to 111 for publication.

While half of the selected pieces are in English, the rest are spread out across the various languages of the region. With submissions accepted in 15 languages from over 26 sectors, the final publication includes poems in English, Bahasa Indonesia, Bengali, Hindi, Japanese, Korean, Mandarin, Nepali, Tagalog, Thai and Vietnamese. Non-English poems were reproduced in their original language alongside an

English translation, to ensure that the anthology remains accessible to as many readers as possible.

This publication would not have been made possible without the support of Singapore Health Services Pte. Ltd. and various donors; our publisher, Goh Eck Kheng of Landmark Books; and last but not least, Heng Li Cheng for her beautiful illustrations.

Funded by two fundraising campaigns set up by Sing Lit Station and us, we were able to send over 1000 copies of the book to various palliative care organisations in Singapore and other Asia Pacific regions for distribution to their patients, caregivers and healthcare workers, in hopes of bringing comfort through poetry in the pandemic.



“Expressed in poetry, we are able to savour to the full the myriad of feelings that we and others have had, often brushed aside in the busyness of life. We can see more clearly what it is all like – the many facets of human experience.”

Dr Cynthia Goh (left) and Dr Jamie Zhou with the book of poems *to let the light in* Source: THE STRAITS TIMES

# 14th Asia Pacific Hospice Palliative Care Conference

**OUR** biennial Asia Pacific Hospice Palliative Care Conference (APHC) was slated to take place in Kobe, Japan. However, due to the global pandemic, the conference adopted a virtual format for the first time ever instead of the in-person equivalent on 13-14 November 2021.

Jointly organised with Hospice Palliative Care Japan (HPCJ), the conference brought together 764 participants from 25 different regions around the world.

The conference theme this year was Building Bridges, Hospice Palliative Care Beyond Borders and it highlights the importance of developing our services to overcome barriers, communicate well together and implement scientific rigor to what we do in Palliative Care, by all.

The participants were treated to two full days of programmes. From plenary sessions to workshops, and even a virtual hospice visit. Palliative care experts from all over the world delivered their presentations on a myriad of important palliative care topics as well as answered questions from our participants.



At the APHN, we promote participation in educational activities and events by providing assistance through bursaries and scholarships. This year, we awarded over 30 bursaries to individuals from low to middle-income regions to attend the conference, as well as one Rosalie Shaw Travel Scholarship.

Despite its challenges, the conference was a success and we look forward to meeting everyone in person at APHC 2023 in Incheon, Korea.



Lailatul Ferdous, is a palliative care nurse from Bangladesh and a recipient of the APHN Bursary

# Webinars

**AS** the pandemic continued into 2021, we recognised the need to increase the number of online educational activities to benefit our members as well as the public. Thus, in addition to our Quarterly Webinar Series, we began the Asia Pacific Children's Palliative Care Virtual Learning & Fellowship Forum.

## Asia Pacific Children's Palliative Care Virtual Learning & Fellowship Forum

Organised by our Paediatrics Palliative Care Special Interest Group (SIG), the Forum hopes to promote fellowship support and networking amongst children's palliative care providers from the Asia Pacific region as well as share experiences and practices of children's palliative care in hospital and community settings across different cultures and regions.

A total of five sessions were held throughout the year, covering the following topics:

- Mind Transition & Transformation' for Parents who experience a Child Loss by **Mr Brandon Ho** (Malaysia)
- Advance Care Planning for Children with Life-Limiting Conditions by **Dr Nobuyuki Yotani** (Japan)
- Service Evaluation and Improvement of Palliative Home Care Team by **SN June Thow** (Malaysia)
- "We are all a family" Resilience of staff working in children's blood and cancer centres in Aotearoa by **Dr Gemma Aburn** (New Zealand)
- Accessing Carer Needs: Reflections on Improving Support for Carers by **Nurse Suzanne Momber** (Australia)



**5** sessions held in 2021



**600** attendees in total



**20** regions reached



## Quarterly Webinar Series

**WE** continued our Quarterly Webinar Series and held a total of four sessions throughout the year, covering the following topics:

- Practising Patient Centred Care in the Community by **Dr Ednin Hamzah** (Malaysia)
- Psychosocial Care by **Prof Amy Chow** (Hong Kong) and **Dr Gilbert Fan** (Singapore)
- Sending the dying patient home to die in a Terminal Discharge – Indications, Process, Outcomes by **Dr Chong Poh Heng** (Singapore)
- Conversations that Value What Matters to Patients with Serious Illnesses- A Nursing Perspective by **Dr Sayaka Takenouchi** (Japan)



**4** sessions held in 2021



**2600** attendees in total



**20** regions reached

“ Palliative care is one of the clinical disciplines significantly affected in myriad ways by the ongoing pandemic... with the onset of the pandemic, health professionals have had to confront a range of new challenges. In these dire times, it was tremendously beneficial that the APHN had organized the webinar topics pre-emptively to discuss the challenges faced in common regionally and created a platform for like-minded professionals to share knowledge and experience about addressing these barriers. ”

- Dr Chamath Fernando (a regular participant of our webinar series)

# Project Énergique Research ehospice

**THROUGH** collaboration with corporates or individuals who share the same values as the APHN, we aim to increase awareness of hospice and palliative care and reach out to more communities in need of such services. Hence, we started Project Énergique, a Corporate Social Responsibility (CSR) project to encourage others to start their own fundraisers.

The project will run until the end of March 2022. As of 31 Dec 2021, there were seven ongoing fundraising campaigns started by passionate individuals and groups who believe in our cause.

**OUR** cross-cultural research project on 'Definitions and recommendations of Advance Care Planning: A Delphi Study in Five Asian Sectors' continued to progress throughout 2021. The study was conducted in Japan, Korea, Taiwan, Singapore, and Hong Kong.

The task force members conducted monthly meetings online to discuss the various aspects of the study and have projected to complete the study in 2022.

**IN** an effort to extend our reach and share more about palliative care in the Asia Pacific, we collaborated with ehospice to launch the Asia Pacific edition of ehospice. ehospice is a globally run news and information resource committed to bringing you the latest news, commentary and analysis from the world of hospice, palliative and end-of-life care.

An editorial team was formed to gather palliative care news, stories etc. from around the region which were shared weekly on the ehospice platform.

# Training Programmes



LIEN Collaborative  
for Palliative Care

**THE** Lien Collaborative Cancer Training Centre (CTC) Palliative Care Case Discussion sessions are an extension of the Lien Collaborative for Palliative Care Programme in India. Held weekly on Zoom, the teaching focuses mainly on real palliative care clinical cases and other palliative care-related topics. In addition to the current India and Bangladesh participants, the sessions have expanded to include participants from Sri Lanka, as well as, previous Lien Collaborative participants.

These online case discussions were held in place of in-person teachings due to the ongoing pandemic. Each session garnered an attendance of 80 participants on average from around 20 institutions.

To date we have trained at least 150 institutions and 500 clinicians, across 40 states, cities and union territories in Myanmar, Bangladesh, Sri Lanka, India, Bhutan and China, benefitting at least 200,000 patients a year.

## China Training of Trainers Programme

**ONE** could hardly imagine in the current backdrop of the COVID-19 pandemic, that a cross-border training programme could still be launched. Bringing together a total of 29 Mandarin-speaking faculty from various regions across Singapore, Malaysia, China, Hong Kong, Macau, and Taiwan and 102 participants from 22 tertiary hospitals in Mainland China, the weekly Thursday Voov meetings were the greatest milestone of APHN's engagement in China.

The programme consists of three components (a) Foundation Course + Clinical Case Discussions (Online), (b) Mentoring (Online), and (c) Clinical bedside teaching (Onsite), called the “华人安宁培训计划 2021” (China Training of Trainers programme) was born after rounds of hard work by the steering committee and faculty members. It began on 22 July 2021 and as of 31 December 2021, 13 of 20 foundation course sessions, 6 of 20 the clinical case discussions, and 1 of 12 the mentoring sessions were completed.



A close-up photograph of a hand holding a bright red heart. The word "FUNDRAISING" is written in large, bold, yellow capital letters across the center of the heart. The background is a soft, out-of-focus grey.

# FUNDRAISING





## Bringing Comfort Through Poetry During COVID

*Raised **\$34779.15** with an efficiency ratio of 12%*

Funds raised from this campaign enabled us to donate over 1000 copies of our publication 'to let the light in' to various palliative care organisations across the Asia Pacific to distribute to their patients, caregivers, healthcare professionals, etc. to increase advocacy as well as to bring comfort.



## Online Art Sale

*Raised: **\$8340** with an efficiency ratio of 16%*

The Life Art Society, a non-profit organisation in Singapore, donated their beautiful artworks to our organisation to help us raise funds through the sale of their artwork. Our fundraiser was also featured on a local Mandarin podcast which helped to increase awareness.

## Self Care in the Pandemic

*Raised: **\$34289.13** with an efficiency ratio of 21%*

We launched a crowdfunding campaign to produce a book on self-care in the pandemic. The book will incorporate artwork by the Life Art Society with tips on self-care and mindfulness by healthcare professionals. We hope to distribute the books to palliative care organisations as well as the public. We hope to provide an avenue for the reader to begin their own journey of self-care as well as serve as a reminder to take a breather and take care of themselves.



## WHPCD2021: #Ride/Race4PalliativeCare

*Raised: **\$27041.57** with an efficiency ratio of 2%*

For World Hospice Palliative Care Day 2021, we encouraged the public to Ride or Race for Palliative Care. Participants would pledge their distances to ride, run, walk etc., as well as their fundraising target for the month of October. A total of 10 individuals and groups joined in and the total distance covered by all participants was more than 10,000 km.



## Help Send Essential COVID-19 Supplies To Others

*Raised: **\$3,974** (project ongoing)*

Through this campaign, we raised money to provide palliative care organisations in Mongolia, Nepal, Thailand and Vietnam with funds to purchase essential supplies for example masks, hand sanitisers, vitamins etc.

# The Year Ahead

## EDUCATION

- Quarterly Webinar Sessions
- Palliative Care for Children: Learning & Fellowship Forum Series
- Primary Palliative Care Special Interest Group (PrimPaC SIG) Meetings

## TRAINING PROGRAMMES

- Cancer Training Centre 5 Palliative Care Training in India
- Cancer Training Centre weekly online clinical case discussion for India, Bangladesh, Sri Lanka and Bhutan
- China online Palliative Care Training
- Feasibility study in Timor Leste and Sarawak

## RESEARCH

- Publication of current Delphi study
- Begin Comparative Study project

## FUNDRAISING & ADVOCACY

- World Hospice Palliative Care Day 2022
- Project Paddy
- Publication of Seasons of Life

## EVENTS

- Mandarin Hospice Summit 2022
- Preparation for the Asia Pacific Hospice Palliative Care Conference in 2023
- Preparation for Education in Palliative and End of Life Care (EPEC) – Paediatrics workshop in 2023



# Governance

## ROLE OF THE COUNCIL

The Board's role is to provide strategic direction and oversight of APHN's programmes and objectives and to steer the charity towards fulfilling its vision and mission through good governance.

## DISCLOSURE OF REMUNERATION AND BENEFITS RECEIVED BY COUNCIL MEMBERS

No council members are remunerated for their services in the financial year.

## DISCLOSURE OF REMUNERATION OF THREE HIGHEST PAID STAFF

Disclosure of annual remuneration of three highest paid staff who each receives more than \$100,000, in bands of \$100,000:

Remuneration band	Number of staff
Between \$100,000 to \$200,000	1

None of the above staff serve in the Council of the charity.

The charity has no paid staff, who are close members of the family of the Executive Head or Council members, who each receives total remuneration of more than \$50,000 during the year.

## BOARD MEETINGS AND ATTENDANCE

A total of 4 Board meetings and 1 AGM were held during the financial year. The following sets out the individual Board member's attendance at the meetings:

Name of Council Member	% of Attendance
Dr Ednin HAMZAH	100%
A/Prof Ghauri AGGARWAL	100%
Dr Masanori MORI	100%
Mr KWAN Kam Fan	100%
Dr Shirlynn HO	100%
Prof WANG Ying Wei	100%
Ms CHOO Shiu Ling	100%
Dr YUEN Kwok Keung	100%
Prof Yoshiyuki KIZAWA	60%
Dr KWON So-Hi	80%
Dr JHO Hyun Jung	100%
Prof Bishnu Dutta PAUDEL	80%
Dr Mandy PARRIS-PIPER	100%
Dr Thushari HAPUARACHCHI	80%
Dr FANG Chun-Kai	100%

## RESERVES POLICY

APHN has a reserve policy for long-term stability of the operations and it ensures that there are sufficient resources to support the charity in the event of unforeseen circumstances. APHN intends to maintain its reserves at a level which is at least equivalent to 2.5 years of its operating expenses due to its primary income source coming from the bi-annual Asia Pacific Hospice Conference (APHC). This acts as a buffer to cover operating expenditures in the event one edition of the APHC suffers a loss. The reserve level is reviewed yearly by the Board to ensure that the reserves are adequate to fulfil the charity's continuing obligations.

## CHARITY'S RESERVES POSITION:

From the period 1 Jan to 31 Dec	FY 2021	FY 2020
(A) Unrestricted Funds (Reserves)	441,141	414,081
Designated Funds	6,087	3,267
Restricted / Endowment Funds <ul style="list-style-type: none"><li>• Lien Collaborative (Asia)</li><li>• Japan Hospice Palliative Care Foundation</li><li>• Hospital Nacional Guido Valadares of Timor-Leste</li></ul>	1,447,294 6,422 3,955	1,691,326 6,422 3,955
(B) Annual Operating Expenditure	183,955	149,734
Ratio of Reserves (A : B)	2.40 : 1	2.77 : 1

## PURPOSE OF RESTRICTED / ENDOWMENT FUNDS

The charity has disclosed its restricted funds in the Financial Statements, Note 6, page 21 and page 22. Please refer to the Financial Statements for more information.

## CONFLICT OF INTEREST POLICY

All Board members and staff are required to comply with the charity's conflict of interest policy. The Board has put in place documented procedures for Board members and staff to declare actual or potential conflicts of interests on a regular and need-to basis. Board members also abstain and do not participate in decision-making on matters where they have a conflict of interest.

## WHISTLE-BLOWING POLICY

Our charity has in place, a whistle-blowing policy to address concerns about possible wrongdoing or improprieties in financial or other matters within the charity.



A background image of a busy street scene in a developing country. In the foreground, several people are walking, and a few rickshaws are visible. The street is lined with trees, and a modern building is visible in the background. The overall atmosphere is one of a bustling, everyday scene.

# FINANCIAL STATEMENTS

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FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

ASIA PACIFIC HOSPICE  
PALLIATIVE CARE NETWORK  
*Unique Entity Number: T01SS0003A*  
*(Registered in the Republic of Singapore*  
*Under the Singapore Societies Act, Chapter 311)*

FINANCIAL STATEMENTS  
*For the financial year ended 31 December 2021*

# **ASIA PACIFIC HOSPICE PALLIATIVE CARE NETWORK**

*(Registered in the Republic of Singapore*

*Under the Singapore Societies Act, Chapter 311)*

*Unique Entity No. T01SS0003A*

## **FINANCIAL STATEMENTS**

*For the financial year ended 31 December 2021*

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**ASIA PACIFIC HOSPICE PALLIATIVE CARE NETWORK**  
**(Registered in the Republic of Singapore**  
**Under the Singapore Societies Act, Chapter 311)**

**STATEMENT OF ASSOCIATION'S COUNCIL**

*For the financial year ended 31 December 2021*

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The Asia Pacific Hospice Palliative Care Network (the "Association") was constituted as a society under the Singapore Societies Act, Chapter 311. The Association is registered as a Charity under the Charities Act, Chapter 37.

In our opinion,

- (a) the financial statements of the Association are drawn up so as to give a true and fair view of the financial position of the Association as at 31 December 2021 and the financial performance, changes in funds and cash flows of the Association for the financial year then ended; and
- (b) at the date of this statement, there are reasonable grounds to believe that the Association will be able to pay its debts as and when they fall due.

**Council Members**

Professor Yoshiyuki Kizawa  
Member (Japan)

Dr Chun-Kai Fang  
Member (Taiwan)

Professor Kwon So Hi  
Member (Korea)

Prof Bishnu Dutta Paudel  
Member (Nepal)

Dr Yuen Kwok Keung  
Member (Hong Kong)

Dr Thushari Hapuarachchi  
Member (Sri Lanka)

Dr Jho Hyun Jung  
Member (Korea)

Dr Mandy Parris-Piper  
Member (New Zealand)

**List of Office Bearers**

Dr Ednin Hamzah  
Associate Professor Ghauri Aggarwal  
Dr Masanori Mori  
Dr Kwan Kam Fan  
Dr Shirlynn Ho  
Prof Wang Ying Wei  
Ms Choo Shiu Ling

Chairman (Member, Malaysia)  
Vice-Chairman (Member, Australia)  
Vice-Chairman (Member, Japan)  
Honorary Secretary (Member, Hongkong)  
Assistant Honorary Secretary (Member, Singapore)  
Honorary Treasurer (Member, Taiwan)  
Assistant Honorary Treasurer (Member, Singapore)



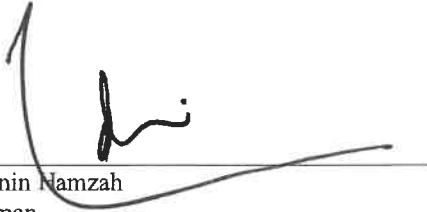
**ASIA PACIFIC HOSPICE PALLIATIVE CARE NETWORK**  
(Registered in the Republic of Singapore  
Under the Singapore Societies Act, Chapter 311)

**STATEMENT OF ASSOCIATION'S COUNCIL**

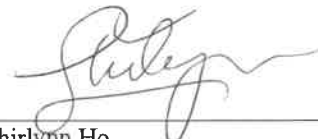
*For the financial year ended 31 December 2021*

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On behalf of the Association's Council,



Dr Ednin Namzah  
Chairman



Dr Shirlynn Ho  
Assistant Honorary Secretary

08 APR 2022

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ASIA PACIFIC HOSPICE PALLIATIVE CARE NETWORK**

### **Report on the Audit of the Financial Statements**

#### *Opinion*

We have audited the financial statements of Asia Pacific Hospice Palliative Care Network (the "Association"), which comprise the statement of financial position as at 31 December 2021, and the statement of income and expenditure, statement of changes in funds and statement of cash flows for the financial year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements are properly drawn up in accordance with the provisions of the Singapore Charities Act, Chapter 37 and Singapore Societies Act, Chapter 311 (the "Acts") and Financial Reporting Standards in Singapore ("FRSs") so as to present fairly, in all material respects, the state of affairs of the Association as at 31 December 2021 and the results, changes in funds and cash flows of the Association for the year ended on that date.

#### *Basis for Opinion*

We conducted our audit in accordance with Singapore Standards on Auditing ("SSAs"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Association in accordance with the Accounting and Corporate Regulatory Authority ("ACRA") Code of Professional Conduct and Ethics for Public Accountants and Accounting Entities ("ACRA Code") together with the ethical requirements that are relevant to our audit of the financial statements in Singapore, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ACRA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### *Other Information*

Management is responsible for the other information. The other information comprises the Statement of Association's Council set out on pages 1 to 2.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Continued.....

23 New Industrial Road, #07-04, Solstice Business Center, Singapore 536209  
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Fax: +65 6631 8594

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ASIA PACIFIC HOSPICE PALLIATIVE CARE NETWORK** (continued)

### *Responsibilities of Management and Those Charged with Governance for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the provisions of the Act and FRSSs, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association's financial reporting process.

### *Auditor's Responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SSAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SSAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.

Continued.....

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## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ASIA PACIFIC HOSPICE PALLIATIVE CARE NETWORK

*(continued)*

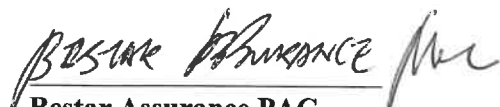
### *Auditor's Responsibilities for the Audit of the Financial Statements (continued)*

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

### **Report on Other Legal and Regulatory Requirements**

In our opinion, the accounting and other records required by the Societies regulations enacted under the Act to be kept by the Society have been properly kept in accordance with those Regulations.



**Bestar Assurance PAC**  
Public Accountants and  
Chartered Accountants  
Singapore

08 APR 2022



**ASIA PACIFIC HOSPICE PALLIATIVE CARE NETWORK**  
**(Registered in the Republic of Singapore**  
**Under the Singapore Societies Act, Chapter 311)**

**STATEMENT OF FINANCIAL POSITION**

*As at 31 December 2021*

	<b>Note</b>	<b><u>2021</u></b> <b>S\$</b>	<b><u>2020</u></b> <b>S\$</b>
<b>ASSETS</b>			
<b>Non-current assets</b>			
Plant and equipment	4	<u>1,167</u>	<u>2,229</u>
<b>Total non-current assets</b>		<u>1,167</u>	<u>2,229</u>
<b>Current assets</b>			
Other receivables		18,639	5,118
Cash and bank balances	5	<u>2,790,426</u>	<u>2,238,147</u>
<b>Total current assets</b>		<u>2,809,065</u>	<u>2,243,265</u>
<b>Total assets</b>		<u>2,810,232</u>	<u>2,245,494</u>
<b>FUNDS AND LIABILITIES</b>			
<b>Funds</b>			
Unrestricted fund		441,141	414,081
Restricted funds	6	1,457,671	1,701,703
Designated funds	7	<u>6,087</u>	<u>3,267</u>
<b>Total funds</b>		<u>1,904,899</u>	<u>2,119,051</u>
<b>Current liabilities</b>			
Trade and other payables	8	<u>905,333</u>	<u>126,443</u>
<b>Total current liabilities</b>		<u>905,333</u>	<u>126,443</u>
<b>Total funds and liabilities</b>		<u>2,810,232</u>	<u>2,245,494</u>

**ASIA PACIFIC HOSPICE PALLIATIVE CARE NETWORK**  
**(Registered in the Republic of Singapore**  
**Under the Singapore Societies Act, Chapter 311)**

**STATEMENT OF INCOME AND EXPENDITURE**  
*For the financial year ended 31 December 2021*

		<u>Unrestricted Fund</u>	<u>Designated fund</u>	<u>2021 Lien Collaborative (Asia)</u>	<u>Japan Hospice Palliative Care Foundation</u>	<u>Total</u>
	Note	S\$	S\$	S\$	S\$	S\$
<b>Income</b>						
Consultancy services		3,052	-	-	-	3,052
Donations		143,272	4,124	-	-	147,396
Membership subscription		19,666	-	-	-	19,666
Other income	9	45,025	-	-	-	45,025
<b>Total income</b>		<u>211,015</u>	<u>4,124</u>	<u>-</u>	<u>-</u>	<u>215,139</u>
<b>Expenditure</b>						
Personnel expenses	10	(145,037)	-	(220,159)	-	(365,196)
Audit fee		(2,910)	-	-	-	(2,910)
Bank charges		(139)	-	-	-	(139)
Depreciation		(1,062)	-	-	-	(1,062)
Entertainment		(116)	-	-	-	(116)
Equipment expenses		(2,153)	(688)	-	-	(2,841)
Insurance		(385)	-	-	-	(385)
Paypal fee		(1,701)	-	-	-	(1,701)
Postage expenses		(1,716)	(601)	-	-	(2,317)
Printing and stationery		(19,959)	-	-	-	(19,959)
Professional fees		(3,300)	-	-	-	(3,300)
Repairs and maintenance		(64)	-	-	-	(64)
Telephone and fax		(41)	-	-	-	(41)
Travel and transport expenses		(741)	(15)	(6,108)	-	(6,864)

Continued....

**ASIA PACIFIC HOSPICE PALLIATIVE CARE NETWORK**  
**(Registered in the Republic of Singapore**  
**Under the Singapore Societies Act, Chapter 311)**

**STATEMENT OF INCOME AND EXPENDITURE**

*For the financial year ended 31 December 2021*

			2021		
		<u>Unrestricted</u>	<u>Designated</u>	<u>Lien</u>	<u>Japan Hospice</u>
		<u>Fund</u>	<u>fund</u>	<u>Collaborative</u>	<u>Palliative Care</u>
				<u>(Asia)</u>	<u>Foundation</u>
Note	S\$	S\$	S\$	S\$	<u>Total</u>
					S\$
Website expenses	(3,324)	-	-	-	(3,324)
Miscellaneous expenses	(1,307)	-	(17,765)	-	(19,072)
<b>Total expenditure</b>	<u>(183,955)</u>	<u>(1,304)</u>	<u>(244,032)</u>	<u>-</u>	<u>(429,291)</u>
<b>Total (deficit) / surplus</b>	27,060	2,820	(244,032)	-	(214,152)
<b>Income tax</b>	-	-	-	-	-
<b>(Deficit) / surplus for the financial year</b>	<u>27,060</u>	<u>2,820</u>	<u>(244,032)</u>	<u>-</u>	<u>(214,152)</u>

**ASIA PACIFIC HOSPICE PALLIATIVE CARE NETWORK**  
**(Registered in the Republic of Singapore**  
**Under the Singapore Societies Act, Chapter 311)**

**STATEMENT OF INCOME AND EXPENDITURE**

*For the financial year ended 31 December 2021*

2020						
	<u>Unrestricted Fund</u>	<u>Designated fund</u>	<u>Lien Collaborative (Asia)</u>	<u>Japan Hospice Palliative Care Foundation</u>	<u>Hospital Nacional Guido Valadares of Timor-Leste</u>	<u>Total</u>
Note	S\$	S\$	S\$	S\$	S\$	S\$
<b>Income</b>						
Consultancy services	4,629	-	-	-	319	4,948
Donations	54,711	13,311	-	3,207	-	71,229
Membership subscription	26,259	-	-	-	-	26,259
Registration fee	12,962	-	-	-	-	12,962
Other income	9 76,503	-	-	-	-	76,503
<b>Total income</b>	<b>175,064</b>	<b>13,311</b>	<b>-</b>	<b>3,207</b>	<b>319</b>	<b>191,901</b>
<b>Expenditure</b>						
Personnel expenses	10 (137,009)	(6,061)	(217,863)	-	-	(360,933)
Education and training programme	(162)	-	-	-	(319)	(481)
Audit fee	(2,360)	-	-	-	-	(2,360)
Bank charges	(134)	-	-	-	-	(134)
Depreciation	(957)	-	-	-	-	(957)
Entertainment	(76)	-	-	-	-	(76)
Equipment expenses	(1,017)	-	-	-	-	(1,017)
Insurance	(480)	-	-	-	-	(480)
Paypal fee	(1,140)	(14)	-	-	-	(1,154)
Postage expenses	(347)	(487)	-	-	-	(834)

Continued....

**ASIA PACIFIC HOSPICE PALLIATIVE CARE NETWORK**  
**(Registered in the Republic of Singapore**  
**Under the Singapore Societies Act, Chapter 311)**

**STATEMENT OF INCOME AND EXPENDITURE**

*For the financial year ended 31 December 2020*

2020						
	<u>Unrestricted Fund</u>	<u>Designated fund</u>	<u>Lien Collaborative (Asia)</u>	<u>Japan Hospice Palliative Care Foundation</u>	<u>Hospital Nacional Guido Valadares of Timor-Leste</u>	<u>Total</u>
Note	S\$	S\$	S\$	S\$	S\$	S\$
Printing and stationery	(1,280)	(268)	-	-	-	(1,548)
Travel and transport expenses	(249)	(200)	(74,495)	-	-	(74,944)
Website expenses	(3,955)	-	-	-	-	(3,955)
Miscellaneous expenses	(568)	(3,014)	(12,734)	-	-	(16,316)
<b>Total expenditure</b>	<u>(149,734)</u>	<u>(10,044)</u>	<u>(305,092)</u>	<u>-</u>	<u>(319)</u>	<u>(465,189)</u>
<b>Total (deficit) / surplus</b>	25,330	3,267	(305,092)	3,207	-	(273,288)
<b>Income tax</b>	-	-	-	-	-	-
<b>(Deficit) / surplus for the financial year</b>	<u>25,330</u>	<u>3,267</u>	<u>(305,092)</u>	<u>3,207</u>	<u>-</u>	<u>(273,288)</u>



**ASIA PACIFIC HOSPICE PALLIATIVE CARE NETWORK**  
**(Registered in the Republic of Singapore**  
**Under the Singapore Societies Act, Chapter 311)**

**STATEMENT OF CHANGES IN FUNDS**

*For the financial year ended 31 December 2021*

	<b>Balance at beginning of the year</b>	<b>Transfer of unrestricted funds to restricted funds</b>	<b>Net (deficit) / surplus</b>	<b>Balance at end of the year</b>
	<b>S\$</b>	<b>S\$</b>	<b>S\$</b>	<b>S\$</b>
<b>2021</b>				
<b>Unrestricted fund</b>				
Asia Pacific Hospice Palliative Care	414,081	-	27,060	441,141
<b>Designated fund</b>				
Covid-19 Care Pack	3,267	-	2,820	6,087
<b>Restricted funds</b>				
Lien Collaborative (Asia)	1,691,326	-	(244,032)	1,447,294
Japan Hospice Palliative Care Foundation	6,422	-	-	6,422
Hospital Nacional Guido Valadares of Timor-Leste	3,955	-	-	3,955
	1,701,703	-	(239,908)	1,457,671
<b>Total funds</b>	2,119,051	-	(214,152)	1,904,899
<b>2020</b>				
<b>Unrestricted fund</b>				
Asia Pacific Hospice Palliative Care	291,854	96,897	25,330	414,081
<b>Designated fund</b>				
Covid-19 Care Pack	-	-	3,267	3,267
<b>Restricted funds</b>				
Lien Collaborative (Asia)	1,996,418	-	(305,092)	1,691,326
Lien Collaborative (Sri Lanka)	96,897	(96,897)	-	-
Japan Hospice Palliative Care Foundation	3,215	-	3,207	6,422
Hospital Nacional Guido Valadares of Timor-Leste	3,955	-	-	3,955
	2,100,485	(96,897)	(301,885)	1,701,703
<b>Total funds</b>	2,392,339	-	(273,288)	2,119,051

**ASIA PACIFIC HOSPICE PALLIATIVE CARE NETWORK**  
**(Registered in the Republic of Singapore**  
**Under the Singapore Societies Act, Chapter 311)**

**STATEMENT OF CASH FLOWS**

*For the financial year ended 31 December 2021*

	<u>2021</u> S\$	<u>2020</u> S\$
<b>Cash flows from operating activities</b>		
Deficit before income tax	(214,152)	(273,288)
Adjustment for:		
Depreciation of plant and equipment	1,062	957
Interest income	<u>(20,853)</u>	<u>(14,514)</u>
Operating deficit before working capital changes	(233,943)	(286,845)
Changes in working capital		
Other receivables	(13,521)	(5,118)
Trade and other payables	<u>778,890</u>	<u>70,134</u>
Cash flows generated from / (used in) operations	531,426	(221,829)
Interest received	<u>20,853</u>	<u>14,514</u>
<b>Net cash generated from / (used in) operating activities</b>	<u>552,279</u>	<u>(207,315)</u>
<b>Cash flows from investing activities</b>		
Acquisition of plant and equipment	-	(1,260)
Fixed deposit	<u>(6,089)</u>	<u>(1,014,389)</u>
<b>Net cash used in investing activities</b>	<u>(6,089)</u>	<u>(1,015,649)</u>
<b>Net increase / (decrease) in cash and cash equivalents</b>	546,190	(1,222,964)
<b>Cash and cash equivalents at the beginning of the financial year</b>	<u>523,758</u>	<u>1,746,722</u>
<b>Cash and cash equivalents at the end of the financial year (Note 5)</b>	<u>1,069,948</u>	<u>523,758</u>

**ASIA PACIFIC HOSPICE PALLIATIVE CARE NETWORK**  
**(Registered in the Republic of Singapore**  
**Under the Singapore Societies Act, Chapter 311)**

**NOTES TO FINANCIAL STATEMENTS**

*For the financial year ended 31 December 2021*

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These notes form an integral part of and should be read in conjunction with the accompanying financial statements.

**1. General**

Asia Pacific Hospice Palliative Care Network (the “Association”) was constituted as a society under the Singapore Societies Act, Chapter 311, and registered as a charity under the Charities Act, Chapter 37. Its place of business is at Division of Palliative Medicine, National Cancer Centre, 11 Hospital Drive, Singapore 169610.

The principal activities of the Association are those relating to the promotion and development of hospice palliative care in the Asia Pacific region. There have been no significant changes to the Association’s principal activities during the financial year.

The financial statements of the Association for the financial year ended 31 December 2021 were authorised for issue in accordance with a resolution of the bearers in Statement of Association’s Council.

**2. Significant accounting policies**

**(a) Basis of preparation**

The financial statements have been prepared in accordance with the Singapore Financial Reporting Standards (“FRS”).

The financial statements of the Association are presented in Singapore Dollars (“S\$”), which is the Association’s functional currency and are prepared in accordance with the historical cost convention except as disclosed in the accounting policies.

The accounting policies have been consistently applied by the Association and are consistent with those used in the previous financial year.

*Interpretations and amendments to published standards effective from 1 January 2021*

On 1 January 2021, the Association adopted the new or amended FRS and interpretations to FRS (“INT FRS”) that are mandatory for application from that date. Changes to the Association’s accounting policies have been made as required, in accordance with the transitional provisions in the respective FRS and INT FRS.

The adoption of the new or amended FRS and INT FRS did not result in substantial changes to the Association’s accounting policies and had no material effect on the amounts reported for the current or prior financial years.

**ASIA PACIFIC HOSPICE PALLIATIVE CARE NETWORK**  
**(Registered in the Republic of Singapore**  
**Under the Singapore Societies Act, Chapter 311)**

**NOTES TO FINANCIAL STATEMENTS**

*For the financial year ended 31 December 2021*

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**2. Significant accounting policies (continued)**

**(b) Plant and equipment**

All items of plant and equipment are initially recorded at cost. Subsequent to recognition, plant and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses. The cost of plant and equipment includes its purchase price and any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. Dismantlement, removal or restoration costs are included as part of the cost of plant and equipment if the obligation for dismantlement, removal or restoration is incurred as a consequence of acquiring or using the plant and equipment.

Depreciation is calculated using the straight-line method to allocate depreciable amounts over their estimated useful lives. The estimated useful lives are as follows:

	<u>Useful lives</u>
Computer equipment	3 years

The useful lives, residual values and depreciation method are reviewed at the end of each financial year, and adjusted prospectively, if appropriate.

An item of plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss on de-recognition of the asset is included in profit or loss in the financial year the asset is derecognised.

**(c) Impairment of non-financial assets**

The Association assesses at each reporting date whether there is indication that an asset may be impaired. If any indication exists, or when an annual impairment testing for an asset is required, the Association makes an estimate of the asset's recoverable amount.

An asset's recoverable amount is the higher of an asset's or cash-generating unit's fair value less costs of disposal and its value in use and is determined for an individual asset, unless the asset does not generate cash flows that are largely independent of those from other assets or group assets. Where the carrying amount of an asset or cash-generating unit exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

Impairment losses are recognised in profit or loss.

As previously recognised impairment loss is reversed only if there has been a change in the estimates used to determine the asset's recoverable amount since the last impairment loss was recognised. If that is the case, the carrying amount of the asset is increased to its recoverable amount. That increase cannot exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised previously. Such reversal is recognised in profit or loss.

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**2. Significant accounting policies (continued)**

**(d) Financial assets**

**(i) Initial recognition and measurement**

Financial assets are recognised when, and only when the entity becomes party to the contractual provisions of the instruments.

At initial recognition, the Association measures a financial asset at its fair value plus, in the case of a financial asset not at fair value through profit or loss (“FVPL”), transaction costs that are directly attributable to the acquisition of the financial asset. Transaction costs of financial assets carried at FVPL are expensed in profit or loss.

Trade receivables are measured at the amount of consideration to which the Association expects to be entitled in exchange for transferring promised goods or services to a customer, excluding amounts collected on behalf of third party, if the trade receivables do not contain a significant financing component at initial recognition.

**(ii) Subsequent measurement**

*Investments in debt instruments*

Subsequent measurement of debt instruments depends on the Association’s business model for managing the asset and the contractual cash flow characteristics of the asset. The three measurement categories for classification of debt instruments are amortised cost, fair value through other comprehensive income (“FVOCI”) and FVPL. The Association only has debt instruments at amortised cost.

Financial assets that are held for the collection of contractual cash flows where those cash flows represent solely payments of principal and interest are measured at amortised cost. Financial assets are measured at amortised cost using the effective interest method, less impairment. Gains and losses are recognised in profit or loss when the assets are derecognised or impaired, and through the amortisation process.

**(iii) De-recognition**

A financial asset is derecognised where the contractual right to receive cash flows from the asset has expired. On derecognition of a financial asset in its entirety, the difference between the carrying amount and the sum of the consideration received and any cumulative gain or loss that had been recognised in other comprehensive income for debt instruments is recognised in profit or loss.



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**2. Significant accounting policies (continued)**

**(e) Impairment of financial assets**

The Association recognises an allowance for expected credit losses (“ECLs”) for all debt instruments not held at FVPL. ECLs are based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the Association expects to receive, discounted at an approximation of the original effective interest rate. The expected cash flows will include cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms.

ECLs are recognised in two stages. For credit exposures for which there has not been a significant increase in credit risk since initial recognition, ECLs are provided for credit losses that result from default events that are possible within the next 12-months (a 12-month ECL). For those credit exposures for which there has been a significant increase in credit risk since initial recognition, a loss allowance is recognised for credit losses expected over the remaining life of the exposure, irrespective of timing of the default (a lifetime ECL).

For trade receivables, the Association applies a simplified approach in calculating ECLs. Therefore, the Association does not track changes in credit risk, but instead recognises a loss allowance based on lifetime ECLs at each reporting date. The Association has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment which could affect debtors’ ability to pay.

The Association considers a financial asset in default when contractual payments are 60 days past due. However, in certain cases, the Association may also consider a financial asset to be in default when internal or external information indicates that the Association is unlikely to receive the outstanding contractual amounts in full before taking into account any credit enhancements held by the Association. A financial asset is written off when there is no reasonable expectation of recovering the contractual cash flows.

**(f) Cash and cash equivalents**

Cash and cash equivalents comprise cash at banks and on hand and are subjected to an insignificant risk of changes in value.

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**2. Significant accounting policies (continued)**

(g) Financial liabilities

(i) Initial recognition and measurement

Financial liabilities are recognised when, and only when, the Association becomes a party to the contractual provisions of the financial instrument. The Association determines the classification of its financial liabilities at initial recognition.

All financial liabilities are recognised initially at fair value plus in the case of financial liabilities not at FVPL, directly attributable transaction costs.

(ii) Subsequent measurement

After initial recognition, financial liabilities that are not carried at FVPL are subsequently measured at amortised cost using the effective interest method. Gains and losses are recognised in profit or loss when the liabilities are derecognised, and through the amortisation process.

(iii) De-recognition

A financial liability is derecognised when the obligation under the liability is discharged, cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as a derecognition of the original liability and the recognition of a new liability, and the difference in the respective carrying amounts is recognised in profit or loss.

(h) Revenue recognition

Revenue is measured based on the consideration to which the Association expects to be entitled in exchange for transferring promised goods or services to a customer, excluding amounts collected on behalf of third parties.

Revenue is recognised when the Association satisfies a performance obligation by transferring a promised good or service to the customer, which is when the customer obtains control of the good or service. A performance obligation may be satisfied at a point in time or over time. The amount of revenue recognised is the amount allocated to the satisfied performance obligation.

*Membership subscription*

Revenue from membership subscription is recognised on a time apportionment basis over the period of the membership, with the unrecognised portion being recorded as membership subscription received in advance in the statement of financial position.

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**2. Significant accounting policies (continued)**

**(h) Revenue recognition (continued)**

*Donation*

Donation income is recognised in statement of income and expenditure as and when received. All other income and expenditure items are accounted for on an accrual basis.

*Interest income*

Interest income is recognised on a time proportion basis, by reference to the principal outstanding and at the effective interest rate applicable.

*Other income*

Revenue is recognised when the right to the income is established.

**(i) Government grants**

Government grants are recognised as a receivable when there is reasonable assurance that the grant will be received and all attached conditions will be complied with.

When the grant relates to an expense item, it is recognised as income on a systematic basis over the periods that the related costs, for which it is intended to compensate, are expensed. When the grants relates to an asset, the fair value is recognised as deferred income on the statement of financial position and is recognised as income in equal amounts over the expected useful life of the related asset.

Where loans or similar assistance are provided by governments or related institutions with an interest rate below the current applicable market rate, the effect of this favourable interest is regarded as additional government grant.

**(j) Employee benefits**

*Defined contribution plans*

The Association has a defined contribution plan, required by local regulation, which covers substantially all of its domestic employees who are Singapore citizens and Singapore permanent residents. Under the defined contribution plan, the Association made monthly contributions based on the statutory funding requirement into a Central Provident Fund.

**(k) Income tax**

The Association is a registered charity under the Charities Act and is exempted from income tax under the Singapore Income Tax Act, Chapter 134.

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**2. Significant accounting policies (continued)**

**(1) Foreign currency transactions**

Transactions in foreign currencies are measured in the functional currency of the Association and are recorded on the initial recognition in the functional currency at exchange rates approximating those ruling at the transaction dates. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the financial year end date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates as at the dates of the initial transactions. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was measured.

Exchange differences arising on the settlement of monetary items or on translating monetary items at the reporting period are recognised in surplus or deficit.

**3. Critical accounting judgement and key sources of estimation uncertainty**

In the application of the Association's accounting policies, which are described in Note 2, the management is required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

**(i) Critical judgements in applying the Association's accounting policies**

The management is of the opinion that the key judgement which has the most significant effect on the amounts recognised in the financial statements is discussed below:

**Determination of functional currency**

The Association measures foreign currency transactions in the functional currency of the Association. In determining the functional currency of the Association, judgement is required to determine the currency that mainly influences services and of the country whose competitive forces and regulations mainly determines the services. The functional currency of the Association is determined based on management's assessment of the economic environment in which the Association operates its process of determining membership fees.

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**3. Critical accounting judgement and key sources of estimation uncertainty (continued)**

**(ii) Key sources of estimation uncertainty**

The key assumptions concerning the future, and other key sources of estimation uncertainty at the end of each financial year, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Useful lives of plant and equipment

The useful life of an item of plant and equipment is estimated at the time the asset is acquired and is based on historical experience with similar assets and takes into account anticipated technological or other changes. If changes occur more rapidly than anticipated or the asset experiences unexpected level of wear and tear, the useful life will be adjusted accordingly. The carrying amount of the Company's plant and equipment are set out in Note 4.

**4. Plant and equipment**

	<b>Computer equipment S\$</b>
<b>Cost</b>	
As at 1 January 2020	1,926
Additions	1,260
As at 31 December 2020 and 31 December 2021	<u>3,186</u>
<b>Accumulated depreciation</b>	
As at 1 January 2020	-
Depreciation charge	957
As at 31 December 2020	957
Additions	1,062
As at 31 December 2021	<u>2,019</u>
<b>Carrying amount</b>	
At 31 December 2021	<u>1,167</u>
At 31 December 2020	<u>2,229</u>



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**5. Cash and bank balances**

	<u>2021</u> S\$	<u>2020</u> S\$
Cash at banks	1,067,597	523,487
Cash at paypal and other account	2,080	-
Cash on hand	271	271
Fixed deposits	1,720,478	1,714,389
	<u>2,790,426</u>	<u>2,238,147</u>

The fixed deposits bear interest at effective rate ranging from 0.55% to 0.61% (2020: ranging from 0.85% to 1.60%) per annum and have maturity period of 365 (2020: 365) days.

Cash and cash equivalents presented in the statement of cash flows comprise the following amounts in the statement of financial position:

	<u>2021</u> S\$	<u>2020</u> S\$
Cash at banks	1,067,597	523,487
Cash at paypal and other account	2,080	-
Cash on hand	271	271
Fixed deposits	1,720,478	1,714,389
	<u>2,790,426</u>	<u>2,238,147</u>
Less: Fixed deposits with maturity period of more than 3 months	<u>(1,720,478)</u>	<u>(1,714,389)</u>
	<u>1,069,948</u>	<u>523,758</u>

**6. Restricted funds**

Lien Collaborative (Asia) and Lien Collaborative (Sri Lanka)

Lien Collaborative for Palliative Care (Asia) project is a palliative care capacity building initiative aimed at Asian developing countries and Lien Collaborative for Palliative Care (Sri Lanka) project is a palliative care capacity to enhance capacity for Palliative Care service in Sri Lanka. Both projects are in partnership with the Asia Pacific Hospice Palliative Care Network. Both funds will provide for the manpower cost related to the administration of the project, the travel and accommodation expenses of the volunteer expert faculty teams, expenses related to clinical attachments, cost of engaging external consultancy, and expenses in support of activities related to improving governmental awareness of the need for palliative care service development as well as expenses for complementary palliative care development activities outside of the training programs.

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**6. Restricted funds (continued)**

Hospital Nacional Guido Valadares of Timor-Leste

Hospital Nacional Guido Valadares of Timor-Leste project is to seek to prescribe the necessary matters related to providing training to Hospital Nacional Guido Valadares of Timor-Leste staff to attend specialty training in various areas such as Laparoscopic Surgery, Haemodialysis treatment, and Oncology (Histopathology, Hemato-oncology ect) as well as other types of training related to these fields.

Japan Hospice Palliative Care Foundation

Designated donations received for this fund is to be used solely for research purposes.

**7. Designated funds**

The Association received funds for designated purposes and the funds are called designated funds.

Covid-19 Care Pack

Designated donations received for this fund through the Giving.sg platform is to be used to distribute COVID care packages to Asia Pacific Hospice Palliative Care Network members.

**8. Trade and other payables**

	<u>2021</u> S\$	<u>2020</u> S\$
Trade payables		
- Third parties	91	91
Other payables		
- Accruals	137,102	73,339
- Deferred income	758,700	42,319
- Membership subscription received in advance	9,440	10,694
	<u>905,333</u>	<u>126,443</u>

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**9. Other income**

	<u>2021</u> S\$	<u>2020</u> S\$
Government grants – Wage Credit Scheme and other grants	24,172	59,736
Interest income	20,853	14,514
Others	-	2,253
	<u>45,025</u>	<u>76,503</u>

**10. Personnel expenses**

	<u>2021</u> S\$	<u>2020</u> S\$
<u>Unrestricted Fund</u>		
Salaries and bonus	118,069	112,935
Contributions to Central Provident Fund	25,812	23,550
Other costs	1,156	524
	<u>145,037</u>	<u>137,009</u>
<u>Lien Collaborative (Asia)</u>		
Salaries and bonus	156,557	130,674
Contributions to Central Provident Fund	25,250	16,192
Other costs	38,352	77,058
	<u>220,159</u>	<u>223,924</u>

**11. Related party transactions**

Parties are considered related if one party has the ability, directly or indirectly, to control the other party, or exercise significant influence over the other party in making financial and operating decisions. Parties are also considered to be related party if they are subject to common control or common significant influence. Related parties may be individuals or other entities.

The Association is governed by the Council, which has the final authority and is overall responsible for the policy making and determination of all activities. The members of the Council are volunteers and receive no monetary remuneration for the contribution.

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**12. Financial risk management**

Risk management is integral to the whole operation of the Association. The management continually monitors the Association's risk management process to ensure that an appropriate balance between risk and control is achieved. Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the Association's activities. No derivatives shall be undertaken except for the use as hedging instruments where appropriate and cost-efficient. The Association does not apply hedge accounting.

The key financial risks include credit risk, interest rate risk and liquidity risk. The following provide details regarding the Association's exposure to the risks and the objectives, policies and processes for the management of these risks.

**(a) Credit risk**

Credit risk is the potential loss arising from any failure by the customers or debtors to fulfil their obligations as and when these obligations fall due.

As the Association does not hold collateral, the carrying amounts of the financial assets represent the Association's maximum exposure to credit risk. No other financial assets carry a significant exposure to credit risk. The Association has minimal exposure to credit risks due to the nature of its activities.

Credit risk on bank deposits is limited as these balances are placed with a financial institution which is regulated. Receivables that are neither past due nor impaired are creditworthy debtors with good collection track record with the Association. There is no other class of financial assets that is past due and/or impaired.

**(b) Interest rate risk**

Interest rate risk is the risk that the fair value or future cash flows of the Association's financial instruments will fluctuate because of changes in market interest rates. The Association's exposure to interest rate risk arises primarily from its fixed deposits.

The Association does not expect any significant effect on the Association's surplus or deficit arising from the effects of reasonably possible changes to interest rates on interest bearing financial instruments at the end of the financial year.

At the reporting date, if the interest rates had been 50 (2020: 50) basis points higher / lower with other variables held constant the effect on deficit of the Association would be immaterial.

**(c) Liquidity risk**

Liquidity risk is the risk the Association is unable to meet its cash flow obligations as and when they fall due.

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**12. Financial risk management (continued)**

**(c) Liquidity risk (continued)**

The Association manages the liquidity risk by maintaining sufficient cash and cash equivalents to enable it to meet its normal operating commitments. Contributions from corporate sponsors ensure continuity of funding.

No analysis of financial instruments is required as they are due within 1 year.

**13. Fair values of assets and liabilities not measured at fair value**

The fair value of a financial instrument is the amount at which the instrument could be exchanged or settled between knowledgeable and willing parties in an arm's length transaction.

The following methods and assumptions are used to estimate the fair value of each class of financial instruments for which it is practicable to estimate that value.

*Cash and cash equivalents, other receivables and other payables*

The carrying amounts of these balances approximate their fair values due to the short-term nature of these balances.

**14. Financial instrument by category**

At the reporting date, the aggregate carrying amounts of financial assets at amortised cost and financial liabilities at amortised cost were as follows:

	<u>2021</u> S\$	<u>2020</u> S\$
<b>Financial assets measured at amortised cost</b>		
Other receivables	18,639	5,118
Cash and bank balances	2,790,426	2,238,147
	<u>2,809,065</u>	<u>2,243,265</u>
<b>Financial liabilities measured at amortised cost</b>		
Trade and other payables (excluding deferred income)	<u>146,633</u>	<u>84,124</u>



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**15. Event occurring after the reporting period**

On 30 January 2020, the World Health Organization (“WHO”) announced a global health emergency due to of a new strain of coronavirus (the “COVID-19 outbreak”) and the risks to the international community as the virus spreads globally. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally.

The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the Association’s financial condition, liquidity, and future results of operations. Management is actively monitoring the global situation on its financial condition, liquidity, operations, suppliers, industry, and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the Association is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2022.

**16. New or revised FRS and INT FRS issued but not yet effective**

The Association has not early adopted any mandatory standards, amendments and interpretations to existing standards that have been published but are only effective for the Association’s accounting periods beginning on or after 1 January 2022. However, management anticipates that the adoption of these standards and interpretations will not have a material impact on the financial statements of the Association in the period of their initial adoption.

-----End of audited financial statements-----



## **ASIA PACIFIC HOSPICE PALLIATIVE CARE NETWORK**

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