



Asia Pacific
Hospice Palliative
Care Network

2022

ANNUAL REPORT

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ABOUT US

OUR MISSION

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

OUR VISION

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

OUR VALUES



RESPECT

- every individual, regardless of sex, age, race, intellectual or socio-economic standing.
- the confidentiality of all information arising out of the provision of care.
- the faith, belief system and culture of each individual.
- the rule of law and will work within the law of each sector.



VALUE

every moment of life and will not support any action that has the intention of shortening a person's life.



BELIEVE

in the empowerment of the individual, the family and the community.



RECOGNISE

that the individual and the family are entitled to make informed decisions about care.



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
30 Hospital Boulevard
Level 23
Singapore 168583

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 FOREWORD



Reflecting back to 2022 gives hope that the Asia Pacific Hospice Palliative Care Network is again becoming a network linking people across the region. The spectre of Covid 19 is yet to fully dissipate from us but borders are reopening and physical engagement is possible again.

As ever, the greatest demand made of APHN is education and training. Our series of webinars that started during the Covid 19 pandemic has continued to be a popular resource that connects us all and shares knowledge and wisdom across the region. Over 1500 participants attended our quarterly webinars and a particular highlight was a candid conversation with Dr Rosalie Shaw, our past Executive Director. Our Paediatric Palliative Care SIG were similarly very active with their Virtual Learning and Fellowship Forum.

In February, we launched a publication entitled 'Seasons of Life: A Reflective Journey of Beginnings and Finales, a self care book that touched on the effects of our work on the emotional, physical and mental health of healthcare workers across the region.

Mindful of the economic crisis in Sri Lanka in April, APHN started a campaign to raise the awareness of the public on the impact of the crises on healthcare services. Over SGD 10,000 was raised for the purchase of essential medicines.

We also continued engaging Bangladesh and China through educational activities and the Lien Collaborative projects were also evolving. The

collaboration with AIIMS since 2016 have been a major success and this continues with our 5th cohort. Our project in providing an online Palliative Care Foundation for China which started in 2021 was completed in 2022 and we hope to continue to offer further support in developing palliative care in China.

As physical travel becomes possible, APHN evaluated new frontiers for the Lien Collaborative programmes in Sarawak, Malaysia and Timor Leste. There are huge needs for palliative care in the region and APHN will continue to support education and capacity building programmes. However, APHN is a network of people and organisations and all the work and success that we have achieved in 2022 has come through the dedication and endeavour of all our staff, Council members and volunteers from across the region.

We look forward to further success in 2023 and especially to be able to celebrate our collective work in palliative care at the 15th Asia Pacific Hospice Palliative Care Conference in Incheon, Korea in 4 – 7 Oct, 2023.

A handwritten signature in black ink, consisting of a stylized 'E' followed by a series of loops and a long horizontal stroke.

Dr Ednin Hamzah

Chair

Asia Pacific Hospice Palliative Care Network

EXECUTIVE DIRECTOR'S MESSAGE



Greetings. May I express my sincere appreciation for your interest in the Asia Pacific Hospice and Palliative Care Network's (APHN) annual report. As the Executive Director of APHN, I am honoured to share with you our organisation's achievements and progress over the past year.

APHN currently boasts a membership of 2075 individual and 262 organisational members from 25 sectors, and together, we have made substantial strides in advancing hospice and palliative care in the Asia Pacific region. Despite the ongoing challenges presented by macroeconomics and the pandemic, our team remains steadfast in our mission to promote and support the alleviation of pain and suffering from life-limiting illnesses.

Over the past year, APHN has collaborated with various organizations, including governments, educational institutions, and non-governmental organisations, to further our mission. We have expanded our reach through a series of 50 virtual events and online training programs for healthcare professionals across the Asia Pacific region. Our efforts have also focused on advocating for policies that support access to palliative care, raising awareness of the importance of palliative care, and building networks of care providers and volunteers throughout the region.

As we look ahead, APHN remains committed to advancing hospice and palliative care in the Asia Pacific region. We will continue to work towards our mission of building a community that understands and supports the importance of palliative care

for patients and their families. Our publication "Seasons of Life" aims to improve the concept of self-care and the quality of life of patients and their families.

I would like to express my gratitude for your support and partnership in this important work with our network. I applaud the leadership of our 22nd Council, Honorary Consultant, and the Secretariat team for their unwavering dedication and commitment to APHN. Together, we can make a difference in the lives of those who need it most.

Thank you once again for taking the time to read our annual report. We look forward to your continued support as we strive to advance hospice and palliative care in the Asia Pacific region.

A handwritten signature in black ink, consisting of a large, stylized 'G' followed by a series of loops and a long horizontal stroke extending to the right.

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



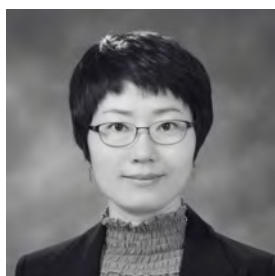
Ms Choo Shiu Ling
Assistant Treasurer



Dr Yuen Kwok Keung
Member



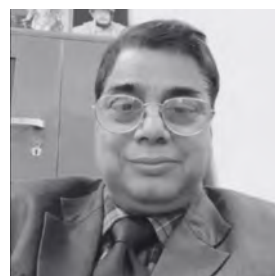
Prof Yoshiyuki Kizawa
Member



Prof Kwon So-Hi
Member



Dr Jho Hyun Jung
Member



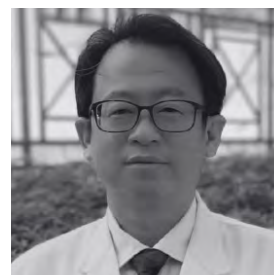
Prof Bishnu Dutta Paudel
Member



Dr Mandy Parris-Piper
Member



Dr Thushari Hapuarachchi
Member



Dr Chun-Kai Fang
Member

OUR COMMITTEES

ADVISORY

Assoc Prof Cynthia Goh (Chair)
Prof Tetsuo Kashiwagi
Prof Young-Seon Hong
Prof Enoch Lai

COMMUNICATIONS

Dr Shirlynn Ho (Chair)
Dr Ednin Hamzah
Dr Mandy Parris-Piper
Dr Mari Joanne Joson
Ms Trudy Giam

EDUCATION

A/Prof Ghauri Aggarwal (Chair)
Mr Cheng Tah Nern

GENERAL SUBCOMMITTEE

Prof Wang Ying Wei (Chair)
Dr Noreen Chan
Prof Amy Chow
Dr Sujeewa Weerasinghe
Dr Rumalie Corvera

CHINA TRAINING STEERING TEAM SUBCOMMITTEE

Dr Yuen Kwok Keung (Chair)
Prof Wang Ying Wei
Dr Neo Han Yee
Dr Amy Chow
Dr Shirlynn Ho
Prof Lin Chia-Chin
Dr Theresa Lai
Dr Fang Chun Kai
Ms Joyce Chee

LIEN COLLABORATIVE FOR PALLIATIVE CARE SUBCOMMITTEE

A/Prof Ghauri Aggarwal (Chair)
Mr Giam Cheong Leong

PACIFIC ISLANDS SUBCOMMITTEE

Dr Dipti Mittal (Chair)
Dr Mandy Parris-Piper
Dr Frank Brennan
A/Prof Odette Spruijt
Dr Shaku Prasad
Dr Jane Greville
Ms Joan Ryan

FINANCE & ADMINISTRATION

Mr Kwan Kam Fan (Chair)
Ms Choo Shiu Ling (Co-Chair)
Prof Wang Ying Wei
Dr Shirlynn Ho
Dr Rumalie Corvera
Dr Akhilesh Ramaswamy
Ms Katherine Tan
Dr Ong Wah Ying
Mr Giam Cheong Leong
Mr Lee Jiak Jee

MEMBERSHIP

Dr Yuen Kwok Keung (Chair)
Prof Wang Ying Wei
Dr Annie Kwok
Prof Bishnu D. Paudel
Dr Thushari Hapuarachchi
Mr Lee Jiak Jee
Ms Trudy Giam

RESEARCH

Prof Yoshiyuki Kizawa (Chair)
Dr Masanori Mori
Dr Thushari Hapuarachchi
Dr. Anjum S. Khan Joad
Prof Amy Chow
Dr Cheng-Pei Lin
Ms Trudy Giam



OUR SPECIAL INTEREST GROUPS

INTENSIVE CARE PALLIATIVE CARE

Professor Naveen Salins (Chair)

EDUCATION AND RESEARCH SUBCOMMITTEE

Dr Seema Rao
Dr Stephanie Hill
Professor Nancy Preston
Professor Catherine Walshe
Dr Joshua Hauser
Dr Vishal Shanbaugh

CAPACITY BUILDING, POLICY AND PROCEDURE SUBCOMMITTEE

Dr Rajesh Shetty
Professor Shwetapriya Rao
Dr Anna Wilkinson
Dr Carol Davis
Dr Dominic Moore
Dr Rob Chambers

ADVOCACY, NATIONAL LEVEL POLICY AND LEGISLATIONS SUBCOMMITTEE

Professor Sushma Bhatnagar
Dr Nagesh Simha
Dr Raj Kumar Mani
Professor Shiva Iyer
Dr Dhvani Mehta
Dr Julie Wilding

MANDARIN

Dr Chun Kai Fang (Chair)
Dr Yuen Kwok Keung
Ms Emily Yap
Ms Xu Zhi Zhen Susan
Dr Ning Xiao Hong
Ms Joyce Chee
Mr Giam Cheong Leong
Mr Lee Jiak Jee

PEDIATRICS

Dr Chong Poh Heng (Chair)
Dr Nobuyuki Yotani
Dr Rever Lee
Nurse Gemma Aburn
Mr Cheng Tah Nern

PRIMARY PALLIATIVE CARE

Dr Chamath Fernando (Chair)
Dr Karin Estapa-Garcia
Dr Ednin Hamzah
Dr Daniel Munday
Dr Maria Witjaksono
Dr Agnes Bausa-Claudio
Dr Ping-Jen Chen
Dr Jenifer Jeba S.
Dr Sylvia McCarthy
Dr Teguh Kristian Perdamaian
Mr Cheng Tah Nern

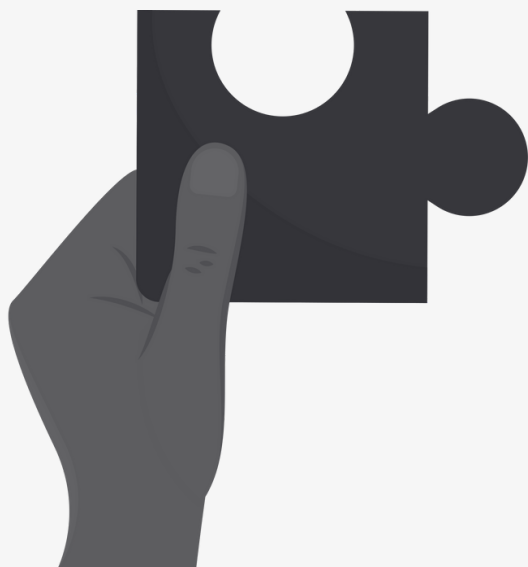
OUR TEAM

EXECUTIVE MANAGEMENT

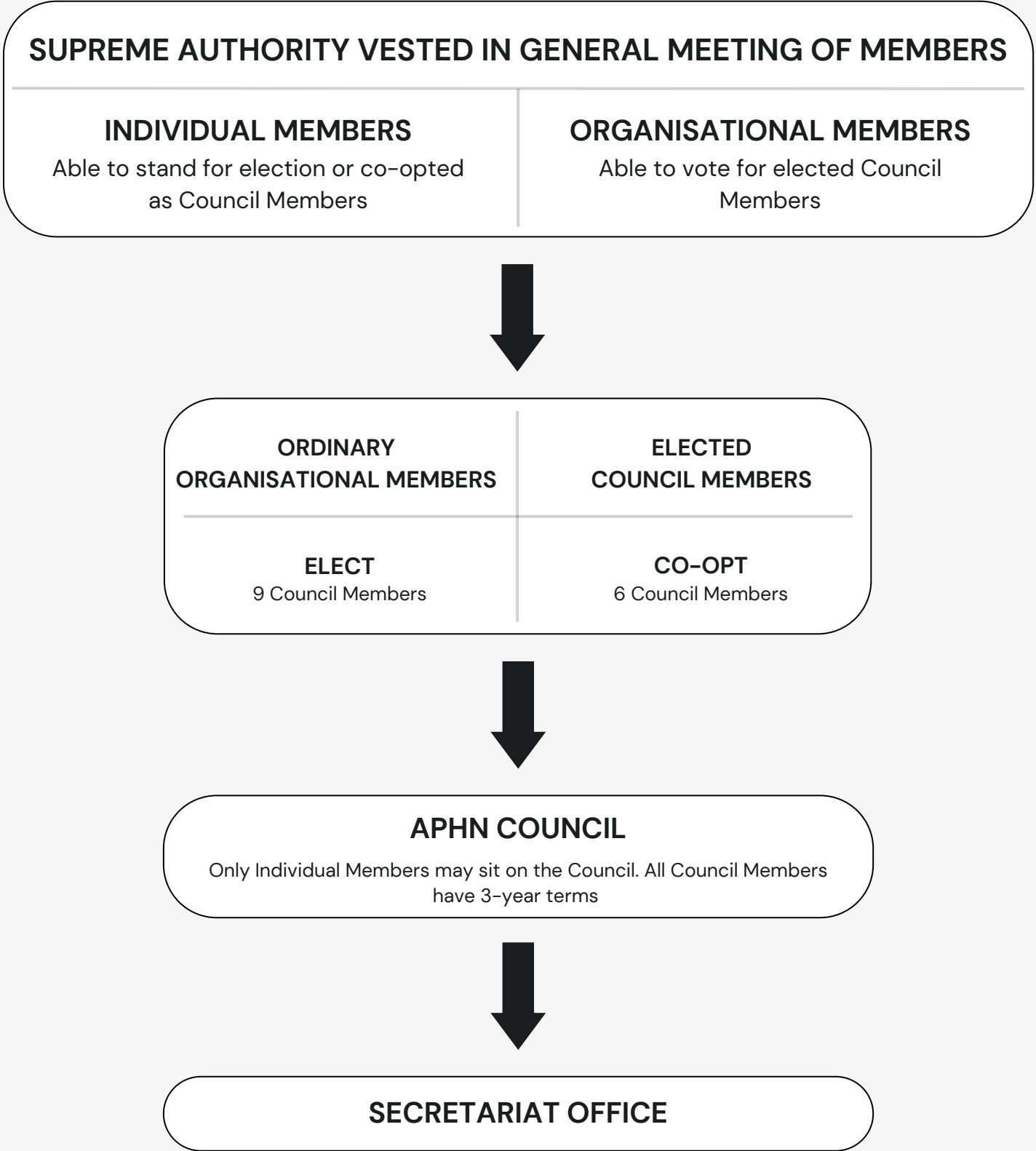
Mr Giam Cheong Leong – Executive Director

SECRETARIAT STAFF

Ms Trudy Giam – Executive
Mr Cheng Tah Nern – Executive
Mr Lee Jiak Jee – Executive
Ms Jessica Goh – Executive
Ms Zhang Fan – Admin
Ms Sarita Kumari – Admin for India
Ms Archana Ganesh – India Project Executive



OUR ORGANISATIONAL STRUCTURE



OUR PROGRAMMES AND ACTIVITIES

2022

JANUARY

- Start of Palliative Care for Children: Virtual Learning & Fellowship Forum

FEBRUARY

- Seasons of Life Book Launch

MARCH

- Start of Quarterly Webinar Series

APRIL

- Coaching Session for Medical (MD) Students

MAY

- 22nd Annual General Meeting (AGM)

JUNE

- China Palliative Care Foundation Course

JULY

- Interview with Tony Gui for World Hospice & Palliative Care Day (WHPCD)

AUGUST

- Lien Collaborative Scoping Visit to Sarawak
- CTC5 Foundation Course

SEPTEMBER

- Announcement of Save the Date for APHC 2023

OCTOBER

- Hosted the Mandarin Hospice Summit (MHS)

NOVEMBER

- Lien Collaborative Scoping Visit to Timor Leste

DECEMBER

END OF THE YEAR!



PALLIATIVE CARE FOR CHILDREN: VIRTUAL LEARNING & FELLOWSHIP FORUM

Commencing in 2020, the Asia Pacific Children's Palliative Care Virtual Learning & Fellowship Forum, skillfully organized by our Paediatrics Palliative Care SIG, successfully extended its operations into 2022. This year, the forum has undergone a transition to a quarterly format, facilitating the delivery of four enlightening sessions.

The sessions held throughout the year were:

- Jan: Information Support for Paediatric Oncology Parents by Dr Tan Chai Eng (Malaysia)
- Apr: Paediatric Palliative Care in the Medical Neighbourhood for Children with Medical Complexity by Dr Grace Ng (Singapore)
- July: Self-Medication to a Child by Parents in Paediatric Palliative Care: Can we justify this? by Dr Fahisham Taib (Malaysia)
- Oct: Findings on the usage of complementary medications in Paediatric Palliative Care in Hong Kong by Dr Man Sze Shun (Hong Kong)

Collectively, these sessions attracted a cumulative total of 182 participants hailing from 18 regions, signifying the widespread engagement and interest within the global community.

“The breadth and depth of content coverage was excellent. As a medical student, I certainly learned a lot from this session.”

Feedback from forum participant

Numerous appreciative messages were also conveyed to the group and they will continue to organise the webinar series next year.

OUR REACH



4 SESSIONS ORGANISED



180+ PARTICIPANTS



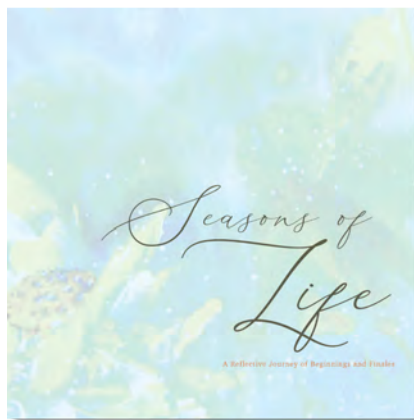
8 REGIONS

SEASONS OF LIFE BOOK LAUNCH

In February, we proudly announced the launch of Seasons of Life, a new publication that has been in development since 2021. This self-care book uniquely blends art with practical tips on self-care and mindfulness, and was thoughtfully conceptualised with healthcare and frontline workers in mind. Given the ongoing pandemic, these individuals have tirelessly cared for others at the cost of their own well-being, making the need for self-care and mindfulness all the more crucial.

To ensure that Seasons of Life offered meaningful and effective guidance, our Executive Director, Mr. Giam Cheong Leong, collaborated with Dr. Andy Hau Yan Ho and Dr. Gilbert Fan, both experts in mindful self-compassion and self-care. Together with Ms. Lam Yuen Kei, a social work graduate, they developed a range of self-care techniques and tips for practicing mindfulness that incorporates beautiful paintings generously donated by the Singapore Life Art Society. Each painting is accompanied by a quote or poem, along with a prompt or tip for readers to incorporate into their own self-care journey.

It is our hope that Seasons of Life will provide readers with a valuable resource for embarking on their own journey of self-care, while also serving as a reminder of the importance of prioritizing one's own physical, emotional, and mental health. To this end, we have distributed over 1,000 copies of the book to palliative care services throughout the Asia Pacific region to be distributed to healthcare workers, caregivers, and others in need.



*Seasons of Life is available in
both English and Mandarin.*

*Purchase a copy by scanning
the QR code below:*



QUARTERLY WEBINAR SERIES

Commencing in March, the Annual Quarterly Webinar Series curated by APHN's Education Committee brought forth four thoughtfully selected webinar sessions to a vast audience of over 1500 participants from 20 regions globally throughout the year.

Each topic of the series was carefully chosen based on the feedback received from our previous series.

The first topic, "ACP is a Journey not a Destination, How do we travel well?" was presented by Dr Noreen Chan. The second session focused on "Bereavement Care: Research and Practice" presented by Professor Amy Chow and Mr Michael Dash. The third topic on research was presented by Professor Wang Ying Wei and Dr Megan F. Liu, covering two subjects: Global Quality Indicators for Palliative Care and Challenge for Future Research Collaboration: Learning from the Development of Palliative Care Atlas. The final session, "In Conversation with Dr Rosalie Shaw" was presented by Dr Rosalie Shaw herself.

Since the commencement of our webinar series, we have extended invitations to various palliative institutions and organizations around the region to participate as host sites and broadcast the webinar sessions to their colleagues. Furthermore, these sessions have provided an excellent opportunity for individuals who are interested in different aspects of palliative care to learn, regardless of their geographic location.

Our participants have shared valuable feedback with us throughout the year, expressing the benefits gained from these sessions, and their plans to apply the knowledge gained to their own palliative care settings.



Healthcare professionals from Green Pastures Hospital in Nepal tuning in to our webinar session.



COACHING SESSION FOR MEDICAL (MD) STUDENTS

In Bangladesh, the coaching session of the MD students from the Bangabandhu Sheikh Mujib Medical University (BSMMU), were underway in April 2022. The faculty team included Dr Akhileswaran Ramaswamy (Singapore), Dr Venga (Singapore) and Dr Pijush Sarker (Australia). The training was completed in May 2022.



22ND ANNUAL GENERAL MEETING (AGM)

On 11 May 2022, we held our 22nd AGM where the attendees were updated on the key highlights of programmes and activities of the year 2021. The 2021 Annual Report, along with the Audited Accounts for the year ending 31 December 2021 were adopted based on the majority of votes.





CHINA PALLIATIVE CARE FOUNDATION COURSE

The China training program commenced in July 2021, with the aim of providing fundamental teaching sessions and clinical case discussion sessions to trainee hospitals in the palliative care sector. However, due to the continuation of the zero covid policy in China in 2022, many parts of the country were placed under lockdown, which posed a challenge to the program. The lockdown delayed some of our mentoring classes and halted the plan for onsite clinical bedside teaching.

To overcome this hurdle, the program organisers leveraged technology to conduct both fundamental teaching sessions and clinical case discussion sessions online, in the form of webinars, on a weekly basis. These sessions were facilitated by a team of 30 volunteering faculty members from Singapore, Malaysia, Hong Kong, Taiwan, and Mainland China, who provided invaluable guidance and mentorship to the trainee hospitals.

By the end of June 2022, the program had successfully completed 40 hours of fundamental teaching sessions and 40 hours of clinical case

discussion sessions, totaling 80 hours of training. The mentoring sessions focused on equipping trainee hospitals with the necessary knowledge and skills to initiate and run palliative care services effectively.

The program culminated with a mini-graduation milestone on 22 October 2022, where three selected hospitals shared their learning journey at the Mandarin Hospice Summit 2022. The summit provided an excellent platform for the trainee hospitals to showcase their progress and exchange ideas with other stakeholders in the palliative care sector.

Overall, the China training program was a resounding success, thanks to the dedication and hard work of the faculty members and trainee hospitals.

Their unwavering commitment and perseverance in the face of adversity are a testament to the importance of palliative care services in improving the quality of life of patients with life-limiting illnesses.

►
First China Lien
Collaborative Cohort
from 22 Hospitals.





INTERVIEW WITH TONY GUI

We produced our first-ever interview-style video with Mr Tony Gui. Tony has been an active participant in our fundraising events for World Hospice & Palliative Care Day (WHPCD) for the past two years. In 2020, he pledged to cycle 300 km to raise \$3,000. Not only did he complete 300 km over a span of three days, but he also surpassed his fundraising target and raised \$10,000! This time, we sat down with him to find out what are his motivations, how he conquers his difficulties etc.



LIEN COLLABORATIVE SCOPING VISIT TO SARAWAK

Representatives of the palliative care community in Sarawak had submitted a proposal to be considered for the Lien Collaborative project early 2022. Our Chairman, Dr Ednin Hamzah and Vice-chair, Assoc Prof Ghauri Aggarwal together with the CEO of the Lien Foundation, Mr Lee Poh Wah and others visited several sites in Kuching as well as held meetings with key stakeholders over the period of their scoping visit in August 2022 before deciding to confirm the collaboration.

The stakeholders included the Deputy Premier of Sarawak, Director of Sarawak General Hospital, Director of Sibu Hospital, Director of Two Tree Lodge Hospice and the CEO of Kuching Life Care.

This marks a milestone for Sarawak after being selected as the first state in the country to be the training ground for doctors and nurses in palliative care.

CTC5 FOUNDATION COURSE

The Lien Collab program has fostered a fruitful collaboration between the APHN and AIIMS since 2016. This year marked the 5th Cohort of the program, namely the Foundation Course for the CTC5 Lien Collab training, which took place over a five-day period from August 14th to 19th, 2022.

Under the leadership of Dr. Sushma Bhatnagar (Country Lead from India) and Dr. Shirlynn Ho (India Lien Collab Lead), a dedicated team of 18 faculty members (comprised of 15 locals and three non-locals) and five support staff convened to execute the program. The course covered a comprehensive range of topics, including an introduction to palliative care, symptom management, and nursing management. Notably, two observers, Mr. Gabriel Lim from Lien Foundation Singapore (Sponsor) and Dr. Sharon Choo from Sarawak General Hospital Malaysia, were also present to bear witness to the program's excellence.

CTC5 saw participation from a diverse group of 55 attendees representing 14 institutions across eight states.

The event was graced by the presence of Professor Randeep Guleria, Director of AIIMS, Delhi, who inaugurated the proceedings. To date, we have had the privilege of training 228 participants from 55 institutions spanning 24 states in India, a testament to the program's impact. It was an honor to have Mr. Vishal Chauhan, the Joint Secretary from the Ministry of Health and Family Welfare, present as a witness to our program's achievements.

Furthermore, the visit provided invaluable opportunities to observe and learn from the progress in Palliative Care at esteemed institutions such as the National Cancer Institute, AIIMS Jhajjar, AIIMS New Delhi, Sir Ganga Ram Hospital (CTC4), and Safdarjung Hospital (CTC1).

ACHIEVEMENTS

- Dept. of Onco-Anaesthesia and Palliative Medicine at Dr BRA Institute Rotary Cancer Hospital, All India Institute of Medical Science has been designated by the World Health Organization (WHO) as a WHO Collaborating Centre for Training and Education in Palliative Care (WHO CC IND-163).
- Publication of 'Building palliative care capacity in cancer treatment centres: a participatory action research' paper with the Journal of BMC Palliative Care.



Group photo from the 5th Palliative Care Training Program for Cancer Treatment Centres.



SAVE THE DATE: 15TH APHC 2023

In September, we announced the Save the Date for our much anticipated 15th Asia Pacific Hospice Palliative Care Conference (APHC). The conference is co-organised by the APHN and the Korean Society for Hospice & Palliative Care and will be held in person from 4–7 October 2023 in Incheon, Korea.



We had 19 speakers and moderators from various parts of Asia and the Netherlands speak on topics surrounding the summit theme of “Chinese Cultural Features of Palliative Care”.

The total attendance was around 150 with participants joining in from China, Macau, Hong Kong, Taiwan, Singapore, Malaysia, United States, Netherlands, Australia, Korea and Japan.

During the summit, we dedicated a segment to the graduation ceremony of our inaugural China Training of Trainers Programme. The top three hospitals presented their achievements to date, learnings from the training and future directions.

The summit continues to be APHN’s main platform to engage, advocate, set standards and share experiences with the Mandarin speaking world. The participation from a wide range of regions speaks for the level of engagement.

MANDARIN HOSPICE SUMMIT (MHS)

The Mandarin Hospice Summit was conducted on 22 October 2022 in a webinar format. This conference has been organized by APHN’s Mandarin Special Interest Group since 2015.



Lien Collaborative Timor Leste team together with Excellency Ministra dr. Odete Freitas Belo, the Timorese Minister for Health, and the representatives of Hospital Nacional Guido Valadares.

LIEN COLLABORATIVE SCOPING VISIT TO TIMOR LESTE

In November 2022, a scoping team comprised of Dr. Sylvia McCarthy, Dr. Naveen Salins, Ms. Joan Ryan, Mr. Giam Cheong Leong, and Ms. Trudy Giam traveled to Timor Leste to conduct an assessment of the feasibility of implementing a palliative care capacity building program as part of the Lien Collaborative for Palliative Care (Lien Collab) Program. The team visited Hospital Nacional Guido Valadares (HNGV), which is the largest hospital in the country and located in the nation's capital, Dili. During the visit, Dr. Alito Soares, the Executive Director of HNGV, spoke with the team and expressed his recognition of the need for palliative care, which led to the establishment of a palliative care ward at the hospital on 1 September 2022.

The team also had the privilege of meeting with Excellency Ministra dr. Odete Freitas Belo, the Timorese Minister for Health. Throughout the trip, the team interacted with various healthcare professionals from different disciplines at HNGV to gain insights into their perspectives and attitudes toward palliative care.

The majority of them recognized the importance of palliative care, not only at the hospital level but also at the government and community level.



In addition, the team met with representatives from various Community Health Centers in the sub-districts, which are located approximately 15–20 km away from HNGV. The team came to understand how various factors, including road conditions and weather, could impede access to proper healthcare for the public.

Based on the team's interactions with enthusiastic individuals at different levels of healthcare, they believe that there is potential to develop palliative care services throughout Timor Leste.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE

Today, as the world grapples with complex environmental and social challenges, our organisation has embraced a transformative approach known as Environmental, Social, and Governance (ESG). This paradigm shift recognises that philanthropy is not limited to traditional giving, but extends to fostering sustainable practices, empowering communities, and creating lasting impact.



ENVIRONMENTAL:

Our organisation is committed to reducing our environmental impact by implementing sustainable practices such as recycling, reducing waste, and reducing energy consumption. For example, our yearly greeting cards to our correspondences will be digitised and sent via email from the end of 2022 onwards instead of our usual physical copies.



SOCIAL:

We believe building a more inclusive, equitable, and compassionate society. Through our work, we actively engage with local communities, listen to their needs and collaborate with stakeholders to address social challenges related to palliative care. We organise educational programs, raise awareness about end-of-life care, and advocate for equitable access to palliative services across the Asia Pacific region.



GOVERNANCE:

We are committed to transparency and accountability in our governance practices. We prioritize responsible and ethical decision-making by adhering to legal and ethical standards, ensuring diversity and inclusion in our leadership, and regularly reviewing and evaluating our processes to optimise our impact.

OUR FUNDRAISING



Help the Sri Lankan Healthcare Crisis

Sri Lanka's healthcare was on the verge of collapse in an economic crisis. Doctors across Sri Lanka said hospitals were running out of medicines and essential supplies as the country's economic crisis worsened. They feared a health catastrophe if international help doesn't arrive soon. Donations raised will be used by the beneficiary to purchase medical supplies for their patients.

Total Amount Raised: \$10,228



Project Énergique

An initiative to drive corporate social responsibility (CSR) and community partnership, donations raised helped to support our current and upcoming activities geared towards providing free and accessible educational resources for palliative care workers, especially in low to middle-income regions. We were grateful to have the support of six individuals and groups join in the initiative.

Total Amount Raised: \$15,036 with an efficiency ratio of 3%



Go The Distance for Palliative Care

This fundraiser was part of our efforts to join in the annual World Hospice and Palliative Care Day (WHPCD) efforts to celebrate and support hospice and palliative care around the world. We challenged participants to run, walk, hike, cycle, etc. as they *Go The Distance for Palliative Care*. Participants would set a target distance to achieve as well as target fundraising amount to raise in the month of October.

Total Amount Raised: \$7,622 with an efficiency ratio of 1.4%

OUR YEAR AHEAD



Events

- Education in Palliative and End of Life Care (EPEC) Pediatrics Symposium
- APHN-EAPC Symposium
- APHN Lien Collaborative Networking Session
- 15th Asia Pacific Hospice Palliative Care Conference



Education

- Quarterly Webinar Series
- Palliative Care for Children: Learning & Fellowship Forum Series
- China Psychosocial Programme



Capacity Building

Projects & Scoping Trips in: **Laos, Philippines, Sarawak, Timor Leste, India and Bhutan**



Research

- Publication of 'Definitions and recommendations of advance care planning: a Delphi study in five Asian countries' in journal
- Completion of 'A comparative study of the state of ACP development in the Asia Pacific Region'
- Publication of boook on 'Advance Care Planning in the Asia Pacific'



OUR 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.

BOARD MEETINGS AND ATTENDANCE

A total of four Board meetings and one 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	60%
Dr YUEN Kwok Keung	60%
Prof Yoshiyuki KIZAWA	100%
Dr KWON So-Hi	80%
Dr JHO Hyun Jung	80%
Prof Bishnu Dutta PAUDEL	60%
Dr Mandy PARRIS-PIPER	100%
Dr Thushari HAPUARACHCHI	100%
Dr FANG Chun-Kai	100%

DISCLOSURE OF REMUNERATION AND BENEFITS RECEIVED BY COUNCIL MEMBERS

No Board members are remunerated for their Board 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.

RESERVES POLICY

The charity 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. The charity has 2.5 years of operational expenditure kept as reserves. Due to the primary source of income coming from the bi-annual Asia Pacific Hospice Conference (APHC), this amount of reserves act as a buffer to cover operating expenditures in the event an 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 2022	FY 2021
(A) Unrestricted Funds (Reserves)	515,667	441,141
Designated Funds	56,519	6,087
<ul style="list-style-type: none">• Lien Collaborative (Asia)• Japan Hospice Palliative Care Foundation• Hospital Nacional Guido Valadares of Timor-Leste	1,117,368 6,422 3,955	1,447,294 6,422 3,955
(B) Annual Operating Expenditure	181,769	183,955
Ratio of Reserves (A : B)	2.83 : 1	2.40 : 1

PURPOSE OF RESTRICTED / ENDOWMENT FUNDS

The charity has disclosed its Restricted and Designated Funds in the Financial Statements at Note 6 and 7 respectively on pages 21 and 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

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



FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

ASIA PACIFIC HOSPICE
PALLIATIVE CARE NETWORK
Unique Entity Number: T01SS0003A
(Registered in the Republic of Singapore
Under the Singapore Societies Act 1966)

FINANCIAL STATEMENTS
For the financial year ended 31 December 2022

ASIA PACIFIC HOSPICE PALLIATIVE CARE NETWORK

(Registered in the Republic of Singapore

Under the Singapore Societies Act 1966)

Unique Entity No. T01SS0003A

FINANCIAL STATEMENTS

For the financial year ended 31 December 2022

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ASIA PACIFIC HOSPICE PALLIATIVE CARE NETWORK
(Registered in the Republic of Singapore
Under the Singapore Societies Act 1966)

STATEMENT OF ASSOCIATION'S COUNCIL

For the financial year ended 31 December 2022

The Asia Pacific Hospice Palliative Care Network (the “Association”) was constituted as a society under the Singapore Societies Act 1966. The Association is registered as a Charity under the Charities Act 1994.

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 2022 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
Mr 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, Hong Kong)
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 1966)

STATEMENT OF ASSOCIATION'S COUNCIL

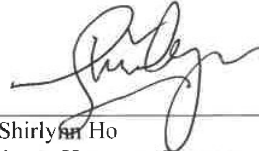
For the financial year ended 31 December 2022

On behalf of the Association's Council,



Dr Ednin Hamzah
Chairman

28 APR 2023



Dr Shirley Ho
Assistant Honorary Secretary

23 New Industrial Road, #07-04, Solstice Business Center, Singapore 536209
Tel: +65 6299 4730
Fax: +65 6631 8594

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 2022, 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 1994 and Singapore Societies Act 1966 (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 2022 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....

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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 FRSs, 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

Bestar Assurance PAC
Public Accountants and
Chartered Accountants
Singapore

28 APR 2023

ASIA PACIFIC HOSPICE PALLIATIVE CARE NETWORK
(Registered in the Republic of Singapore
Under the Singapore Societies Act 1966)

STATEMENT OF FINANCIAL POSITION

As at 31 December 2022

	Note	<u>2022</u> S\$	<u>2021</u> S\$
ASSETS			
Non-current assets			
Plant and equipment	4	<u>1,228</u>	<u>1,167</u>
Total non-current assets		<u>1,228</u>	<u>1,167</u>
Current assets			
Other receivables		25,908	18,639
Cash and bank balances	5	<u>2,513,744</u>	<u>2,790,426</u>
Total current assets		<u>2,539,652</u>	<u>2,809,065</u>
Total assets		<u>2,540,880</u>	<u>2,810,232</u>
FUNDS AND LIABILITIES			
Funds			
Unrestricted fund		515,667	441,141
Restricted funds	6	1,127,745	1,457,671
Designated funds	7	<u>56,519</u>	<u>6,087</u>
Total funds		<u>1,699,931</u>	<u>1,904,899</u>
Current liabilities			
Trade and other payables	8	<u>840,949</u>	<u>905,333</u>
Total current liabilities		<u>840,949</u>	<u>905,333</u>
Total funds and liabilities		<u>2,540,880</u>	<u>2,810,232</u>

ASIA PACIFIC HOSPICE PALLIATIVE CARE NETWORK
(Registered in the Republic of Singapore
Under the Singapore Societies Act 1966)

STATEMENT OF INCOME AND EXPENDITURE

For the financial year ended 31 December 2022

		2022				
		<u>Unrestricted fund</u>	<u>Designated funds</u>	<u>Lien Collaborative (Asia)</u>	<u>Japan Hospice Palliative Care Foundation</u>	<u>Total</u>
	Note	S\$	S\$	S\$	S\$	S\$
Income						
Conference fees		6,200	-	-	-	6,200
Consultancy services		2,459	-	-	-	2,459
Donations		174,695	52,039	-	-	226,734
Membership subscription		26,844	-	-	-	26,844
Registration fees		12,251	-	-	-	12,251
Other income	9	33,846	-	-	-	33,846
Total income		<u>256,295</u>	<u>52,039</u>	<u>-</u>	<u>-</u>	<u>308,334</u>
Expenditure						
Personnel expenses	10	155,700	-	190,331	-	346,031
Audit fees		3,401	-	-	-	3,401
Bank charges		211	70	-	-	281
Bursaries		513	1,500	6,237	-	8,250
Conference setup		-	-	12,766	-	12,766
Depreciation		1,437	-	-	-	1,437
Entertainment and refreshment		806	-	1,727	-	2,533
Equipment expenses		2,947	-	8,336	-	11,283
Insurance		414	-	480	-	894
Miscellaneous expenses		636	-	-	-	636

Continued....

The accompanying notes form an integral part of these financial statements.

ASIA PACIFIC HOSPICE PALLIATIVE CARE NETWORK
(Registered in the Republic of Singapore
Under the Singapore Societies Act 1966)

STATEMENT OF INCOME AND EXPENDITURE

For the financial year ended 31 December 2022

	2022				
	<u>Unrestricted fund</u>	<u>Designated funds</u>	<u>Lien Collaborative (Asia)</u>	<u>Japan Hospice Palliative Care Foundation</u>	<u>Total</u>
Note	S\$	S\$	S\$	S\$	S\$
Expenditure <i>(continued)</i>					
Paypal fees	1,828	-	-	-	1,828
Postage expenses	1,346	37	575	-	1,958
Printing and stationery	14	-	2,500	-	2,514
Professional fees	6,292	-	17,938	-	24,230
Repair and maintenance	750	-	-	-	750
Telephone and fax	120	-	217	-	337
Travel and transport expenses	2,214	-	88,819	-	91,033
Website expenses	3,140	-	-	-	3,140
Total expenditure	181,769	1,607	329,926	-	513,302
Total (deficit) / surplus	74,526	50,432	(329,926)	-	(204,968)
Income tax	-	-	-	-	-
(Deficit) / surplus for the financial year	74,526	50,432	(329,926)	-	(204,968)

The accompanying notes form an integral part of these financial statements.

ASIA PACIFIC HOSPICE PALLIATIVE CARE NETWORK
(Registered in the Republic of Singapore
Under the Singapore Societies Act 1966)

STATEMENT OF INCOME AND EXPENDITURE

For the financial year ended 31 December 2022

		2021				
	Note	<u>Unrestricted fund</u>	<u>Designated funds</u>	<u>Lien Collaborative (Asia)</u>	<u>Japan Hospice Palliative Care Foundation</u>	<u>Total</u>
		S\$	S\$	S\$	S\$	S\$
Income						
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
Total income		211,015	4,124	-	-	215,139
Expenditure						
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)

Continued....

The accompanying notes form an integral part of these financial statements.

ASIA PACIFIC HOSPICE PALLIATIVE CARE NETWORK
(Registered in the Republic of Singapore
Under the Singapore Societies Act 1966)

STATEMENT OF INCOME AND EXPENDITURE

For the financial year ended 31 December 2022

	2021				
	<u>Unrestricted fund</u>	<u>Designated funds</u>	<u>Lien Collaborative (Asia)</u>	<u>Japan Hospice Palliative Care Foundation</u>	<u>Total</u>
Note	S\$	S\$	S\$	S\$	S\$
Expenditure <i>(continued)</i>					
Telephone and fax	(41)	-	-	-	(41)
Travel and transport expenses	(741)	(15)	(6,108)	-	(6,864)
Website expenses	(3,324)	-	-	-	(3,324)
Miscellaneous expenses	(1,307)	-	(17,765)	-	(19,072)
Total expenditure	(183,955)	(1,304)	(244,032)	-	(429,291)
Total (deficit) / surplus	27,060	2,820	(244,032)	-	(214,152)
Income tax	-	-	-	-	-
(Deficit) / surplus for the financial year	27,060	2,820	(244,032)	-	(214,152)

The accompanying notes form an integral part of these financial statements.

ASIA PACIFIC HOSPICE PALLIATIVE CARE NETWORK
(Registered in the Republic of Singapore
Under the Singapore Societies Act 1966)

STATEMENT OF CHANGES IN FUNDS

For the financial year ended 31 December 2022

	Balance at beginning of the year	Transfer of unrestricted funds to restricted funds	Net (deficit) / surplus	Balance at end of the year
	S\$	S\$	S\$	S\$
2022				
Unrestricted fund				
Asia Pacific Hospice Palliative Care	441,141	-	74,526	515,667
Designated funds				
Covid-19 Care Pack	6,087	-	(1,607)	4,480
Palliative Care in ICU (ICPC) SIG	-	-	41,811	41,811
Sri Lanka Fundraising	-	-	10,228	10,228
	<u>6,087</u>	<u>-</u>	<u>50,432</u>	<u>56,519</u>
Restricted funds				
Lien Collaborative (Asia)	1,447,294	-	(329,926)	1,117,368
Japan Hospice Palliative Care Foundation	6,422	-	-	6,422
Hospital Nacional Guido Valadares of Timor-Leste	3,955	-	-	3,955
	<u>1,457,671</u>	<u>-</u>	<u>(329,926)</u>	<u>1,127,745</u>
Total funds	<u>1,904,899</u>	<u>-</u>	<u>(204,968)</u>	<u>1,699,931</u>
2021				
Unrestricted fund				
Asia Pacific Hospice Palliative Care	414,081	-	27,060	441,141
Designated fund				
Covid-19 Care Pack	3,267	-	2,820	6,087
Restricted funds				
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
	<u>1,701,703</u>	<u>-</u>	<u>(244,032)</u>	<u>1,457,671</u>
Total funds	<u>2,119,051</u>	<u>-</u>	<u>(214,152)</u>	<u>1,904,899</u>

ASIA PACIFIC HOSPICE PALLIATIVE CARE NETWORK
(Registered in the Republic of Singapore
Under the Singapore Societies Act 1966)

STATEMENT OF CASH FLOWS

For the financial year ended 31 December 2022

	<u>2022</u> S\$	<u>2021</u> S\$
Cash flows from operating activities		
Deficit before income tax	(204,968)	(214,152)
Adjustment for:		
Depreciation of plant and equipment	1,437	1,062
Interest income	<u>(23,652)</u>	<u>(20,853)</u>
Operating deficit before working capital changes	(227,183)	(233,943)
Changes in working capital		
Other receivables	(7,269)	(13,521)
Trade and other payables	<u>(64,384)</u>	<u>778,890</u>
Cash flows (used in) / generated from operations	(298,836)	531,426
Interest received	<u>23,652</u>	<u>20,853</u>
Net cash (used in) / generated from operating activities	<u>(275,184)</u>	<u>552,279</u>
Cash flows from investing activities		
Acquisition of plant and equipment	(1,498)	-
Fixed deposit	<u>(725,622)</u>	<u>(6,089)</u>
Net cash used in investing activities	<u>(727,120)</u>	<u>(6,089)</u>
Net (decrease) / increase in cash and cash equivalents	(1,002,304)	546,190
Cash and cash equivalents at the beginning of the financial year	<u>1,069,948</u>	<u>523,758</u>
Cash and cash equivalents at the end of the financial year (Note 5)	<u><u>67,644</u></u>	<u><u>1,069,948</u></u>

ASIA PACIFIC HOSPICE PALLIATIVE CARE NETWORK
(Registered in the Republic of Singapore
Under the Singapore Societies Act 1966)

NOTES TO FINANCIAL STATEMENTS

For the financial year ended 31 December 2022

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 1966, and registered as a charity under the Charities Act 1994. Its place of business is at 11 Hospital Drive National Cancer Centre Department of Palliative Medicine, 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 2022 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 2022

On 1 January 2022, 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
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NOTES TO FINANCIAL STATEMENTS

For the financial year ended 31 December 2022

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.

ASIA PACIFIC HOSPICE PALLIATIVE CARE NETWORK
(Registered in the Republic of Singapore
Under the Singapore Societies Act 1966)

NOTES TO FINANCIAL STATEMENTS

For the financial year ended 31 December 2022

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

As an approved charity under the Charities Act 1994, the Association is exempted from income tax under Section 13(1)(zm) of the Income Tax Act 1947.

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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

	Computer equipment S\$
Cost	
As at 1 January 2021 and 31 December 2021	3,186
Additions	1,498
As at 31 December 2022	<u>4,684</u>
Accumulated depreciation	
As at 1 January 2021	957
Depreciation charge	1,062
As at 31 December 2021	2,019
Depreciation charge	1,437
As at 31 December 2022	<u>3,456</u>
Carrying amount	
At 31 December 2022	<u>1,228</u>
At 31 December 2021	<u>1,167</u>

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5. Cash and bank balances

	<u>2022</u> S\$	<u>2021</u> S\$
Cash at banks	66,642	1,067,597
Cash at paypal and other account	702	2,080
Cash on hand	300	271
Fixed deposits	2,446,100	1,720,478
	<u>2,513,744</u>	<u>2,790,426</u>

The fixed deposits bear interest at effective rate ranging from 2.15% to 4.03% (2021: ranging from 0.55% to 1.60%) per annum and have maturity period ranging from 184 to 365 (2021: 365) days.

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

	<u>2022</u> S\$	<u>2021</u> S\$
Cash at banks	66,642	1,067,597
Cash at paypal and other account	702	2,080
Cash on hand	300	271
Fixed deposits	2,446,100	1,720,478
	2,513,744	2,790,426
Less: Fixed deposits with maturity period of more than 3 months	<u>(2,446,100)</u>	<u>(1,720,478)</u>
	<u>67,644</u>	<u>1,069,948</u>

6. Restricted funds

Lien Collaborative (Asia) and Lien Collaborative

The Lien Collaborative for Palliative Care was co-developed by the Asia Pacific Hospice Palliative Care Network (“APHN”) and the Lien Foundation. This is a capability-building program that trains future leaders of palliative care to start and scale up services in developing countries in Asia. The project provides 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.

Palliative Care in ICU (ICPC) SIG

Designated donations received for this fund are to be used for the education, research, advocacy for national level policy and legislation of palliative care in ICU.

Sri Lanka Fundraising

Designated donations received for this fund are to be used for donations towards the National Cancer Centre in Sri Lanka.

8. Trade and other payables

	<u>2022</u> S\$	<u>2021</u> S\$
Trade payables		
- Third parties	-	91
Other payables		
- Accruals	73,384	137,102
- Deferred income	758,700	758,700
- Membership subscription received in advance	8,865	9,440
	<u>840,949</u>	<u>905,333</u>

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9. Other income

	<u>2022</u> S\$	<u>2021</u> S\$
Government grants	9,854	24,172
Interest income	23,652	20,853
Other income	340	-
	<u>33,846</u>	<u>45,025</u>

9. Personnel expenses

	<u>2022</u> S\$	<u>2021</u> S\$
<u>Unrestricted Fund</u>		
Salaries and bonus	129,762	118,069
Contributions to Central Provident Fund	25,218	25,812
Other costs	720	1,156
	<u>155,700</u>	<u>145,037</u>
<u>Lien Collaborative (Asia)</u>		
Salaries and bonus	170,787	156,557
Contributions to Central Provident Fund	19,388	25,250
Other costs	156	38,352
	<u>190,331</u>	<u>220,159</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 (2021: 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>2022</u> S\$	<u>2021</u> S\$
Financial assets measured at amortised cost		
Other receivables	25,908	18,639
Cash and bank balances	2,513,744	2,790,426
	<u>2,539,652</u>	<u>2,809,065</u>
Financial liabilities measured at amortised cost		
Trade and other payables (excluding deferred income)	<u>82,249</u>	<u>146,633</u>

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15. 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 2023. 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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