



Asia Pacific
Hospice Palliative
Care Network



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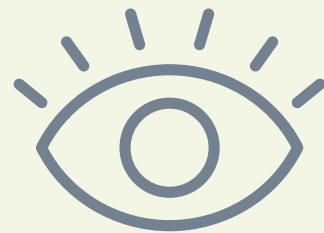


Our MISSION

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



This has been a busy and exciting year for the Asia Pacific Hospice Palliative Care Network (APHN), where the values and importance of connections were demonstrated in our activities.

The APHN was inaugurated with 11 sectors, and by 2019 this had grown to 18 sectors. This year, Bhutan, Brunei, Cambodia, China, Laos, Macau, Maldives, Pakistan, and Timor Leste were added to our sectors. We hope that both individuals and organizations from these new sectors will participate in our activities

Education remains the key activity for the APHN, and our webinars in palliative care and its associated areas of pediatric and primary palliative care engaged hundreds of participants throughout the region. The Lien Collaborative also increased its operations with programs in India, Sarawak, Timor Leste, and scoping/evaluation visits made to Bhutan and the Philippines.

The work of the APHN was promoted at the 28th Congress of the Japanese Society for Palliative Medicine, which focused on the collaboration between Japan and the APHN.

The Asia Pacific has the greatest need for palliative care in the world, and it is important that both the situation and the efforts are known to other regions. At the 18th World Congress of the European Association for Palliative Care in Rotterdam, the APHN and EAPC held a joint symposium that focused on education and research in the Asia Pacific. The APHN was again provided with a platform at the Oceania Conference for Palliative Care, which had an enthusiastic response from attending delegates.

The growth of the APHN requires a commensurate growth in its organizational structure, with governance being a key requirement for organizational integrity. We are proud that in November 2023, we received the Charity Transparency Award from the Charity Council of Singapore.

The highlight of 2023 was undoubtedly the meeting of our 1344 delegates from our palliative care community for the 15th Asia Pacific Hospice Palliative Care Conference (APHC) in Incheon, Korea, our first physical meeting since the 13th APHC in Surabaya, Indonesia, in 2019. The occasion was marked by the inaugural Cynthia Goh Award and the Cynthia Goh Fellowship awarded to deserving candidates from the region.

While there remains a huge need for palliative care and challenges persist in policy, service provision, access to essential medicine, education, research, and advocacy, the APHN serves as a conduit for individuals, organizations, and sectors to reach out and help each other. I have no doubt about the bright future for APHN.

A handwritten signature in black ink, appearing to read 'Ednin Hamzah'. The signature is stylized and written in a cursive-like font.

Dr Ednin Hamzah
Chair

Asia Pacific Hospice Palliative Care Network

Executive Director's Message



The Asia Pacific Hospice Palliative Care Network (APHN) celebrates 23 years of impactful service since its establishment in 2001! I am thrilled to announce that APHN has been honoured with the esteemed Charity Transparency Award by the Charity Council of Singapore. This significant achievement underscores our unwavering dedication to advancing the relief of pain and suffering caused by life-limiting illnesses throughout the Asia Pacific region.

I extend my heartfelt gratitude to our dedicated staff, passionate members, tireless volunteers, invaluable partners, and supportive Council members, who have been the cornerstone of APHN's success. Your steadfast commitment and enthusiasm have been instrumental in driving forward our mission and vision. Together, we have made remarkable progress in promoting access to high-quality hospice and palliative care, positively impacting countless individuals and communities.

A notable milestone is the Asia Pacific Hospice Palliative Care Conference (APHC) held in Korea, which boasted an unprecedented attendance of over 1300 participants from 27 regions. This event facilitated the exchange of cutting-edge knowledge and fostered friendships within the palliative care landscape. Additionally, we have witnessed collaborative efforts in spearheading various palliative care workshops in Paediatrics, Research, Psychosocial, ICU, Mindfulness, Leadership, and Mandarin, contributing to meaningful discussions and partnerships that drive tangible change.

I express gratitude to the Lien Foundation for their steadfast support since the beginning of the Lien Collaborative for Palliative Care programme in

2013. I am thankful for their generosity in funding a substantial part of APHN's manpower costs and in extending their office space for the APHN secretariat team. This proximity has enabled us to work collaboratively with the Foundation to shape the programme and scope new opportunities. Their commitment has also been pivotal in the successful launch of the Cynthia Goh Palliative Care Fellowship to nurture the next generation of leaders in Asia. Together, we will continue to initiate more impactful endeavours in the years ahead.

As we approach the Annual General Meeting (AGM) for 2024, I extend sincere appreciation to the 23rd Council for your invaluable contributions, and I eagerly anticipate our continued collaboration in the coming year.

In 2024, our focus remains on expanding our reach, cultivating sustainable capabilities, and fostering collaborations that elevate the standard of hospice and palliative care across the Asia Pacific region. Together, we will shape a future where compassionate care is accessible to all, positively touching the lives of individuals and communities throughout the Asia Pacific.

Thank you for your steadfast support.

A handwritten signature in black ink, consisting of a stylized, cursive 'G' followed by a long horizontal stroke that ends in a small dot.

Mr Giam Cheong Leong
Executive Director

Asia Pacific Hospice Palliative Care Network

Council Members



Dr Ednin Hamzah
Chair



A/Prof Ghauri Aggarwal
Vice-Chair



Dr Masonori 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



Mr Wayne Naylor
Member



Dr Thushari Hapuarachchi
Member



Dr Chun-Kai Fang
Member

Committees

ADVISORY

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



EDUCATION

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

+ GENERAL SUBCOMMITTEE

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

+ CHINA TRAINING STEERING TEAM SUBCOMMITTEE

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

+ LIEN COLLABORATIVE FOR PALLIATIVE CARE SUBCOMMITTEE

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

+ PACIFIC ISLANDS SUBCOMMITTEE

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



COMMUNICATIONS

Dr Shirlynn Ho (Chair)
Dr Ednin Hamzah
Dr Mari Joanne Joson
Mr Wayne Naylor
Ms Trudy Giam



FINANCE & ADMINISTRATION

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

MEMBERSHIP

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

RESEARCH

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

Special Interest Groups

MANDARIN

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

PEDIATRICS

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

PRIMARY PALLIATIVE CARE

Dr Chamath Fernando (Chair)
 Dr Karin Estapa-Garcia
 Dr Ednin Hamzah
 Dr Daniel Munday
 Professor Scott Murray
 Dr Maria Witjaksono
 Dr Agnes Bausa-Claudio
 Dr Jenifer Jeba S.
 Dr Sylvia McCarthy
 Dr Teguh Kristian Perdamaian
 Dr Shrikant Atreya
 Dr Attakorn Raksasataya
 Dr Kinley Bhuti
 Mr Cheng Tah Nern



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

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

Organisational Structure

SUPREME AUTHORITY VESTED IN GENERAL MEETING OF MEMBERS

INDIVIDUAL MEMBERS

Able to stand for election or co-opted as Council Members

ORGANISATIONAL MEMBERS

Able to vote for elected Council Members



ORDINARY ORGANISATIONAL MEMBERS

ELECTED COUNCIL MEMBERS

ELECT

9 Council Members

CO-OPT

6 Council Members



APHN COUNCIL

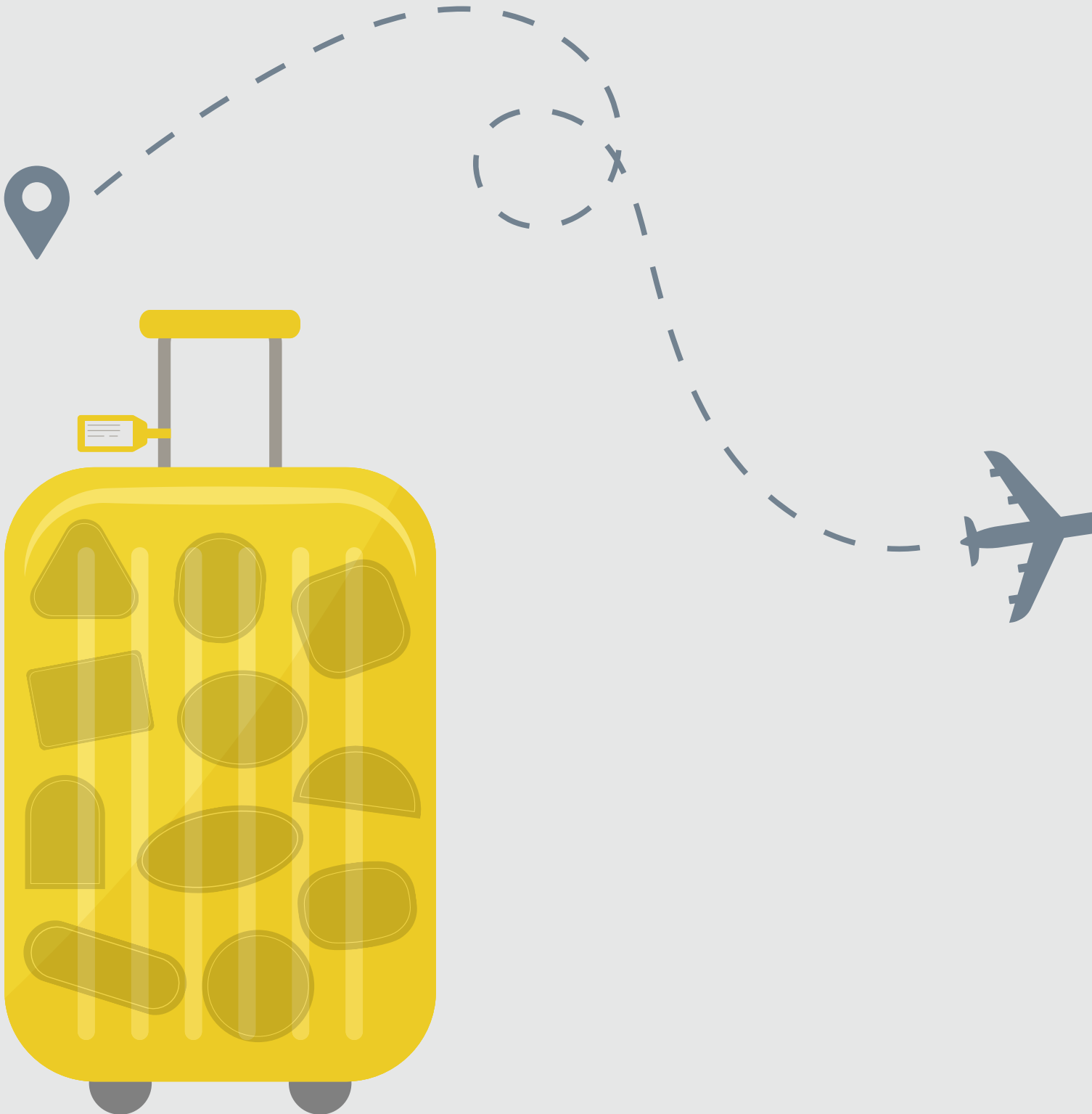
Only Individual Members may sit on the Council. All Council Members have 3-year terms



SECRETARIAT OFFICE

Where in the world?!

Embark with us on a journey through the myriad programmes and activities we orchestrated or participated in across **11 diverse regions** throughout the year 2023.



Healthcare Challenges in Lao PDR



Lao PDR, with a 2019 population of 7.1 million, confronts significant healthcare obstacles despite its strategic location in the Indochinese Peninsula. Access to essential medical services, particularly cancer diagnosis and treatment, remains limited, with most facilities concentrated in urban centers like Vientiane. In 2014, 46,000 deaths occurred in Lao PDR, with 4900 linked to cancer. However, specialised cancer treatment facilities are lacking, leaving many patients with few options, compounded by the scarcity of chemotherapy.



Palliative Care Initiative

Recognising the urgent need for palliative care services, the Karunruk Palliative Care Center (KPC), collaborated with the APHN and the Department of Healthcare and Rehabilitation (DHR) of the Ministry of Health in Lao PDR. Together, they initiated the "Developing Palliative Care Services in Lao PDR" project. The initiative kicked off with the "First Lao National Palliative Care Conference" in February 2023.



Conference Highlights

The conference addressed various aspects of palliative care, from international models to local needs and strategies for integration into healthcare systems. Attendees, including healthcare professionals from diverse backgrounds, responded positively to the discussions.



Advancing Palliative Care Training

After the initial initiative, a comprehensive eight-week Basic Certificate Course in Palliative Care (BCCPC) was organised for 10 Lao doctors and 10 Lao nurses. Supported by the Lien Collaborative for Palliative Care Programme (Lien Collab), the course commenced on April 17 at KPC, located 200 kilometers from Vientiane in Khon Kaen, Thailand.

Following the completion of the course, the Lao Assessment workshop in Palliative Care took place in Vientiane, Laos, from July 10-11. The workshop encompassed a main conference, classroom teaching involving 60 participants, and teaching rounds at the Cancer Center ICU hospital, along with home visits facilitated by 20 Lao doctors and nurses.





Milestone Agreement and Workshop Initiative for Palliative Care in Sarawak

The **Lien Collaborative Palliative Care Workshop** for Sarawak took place from April 10-14, 2023, in Kuching, Sarawak. A significant moment occurred on April 13, at the Kantin at the Granary Kuching, where the Sarawak State Government, represented by Deputy Premier YB Dato Sri Prof Dr Sim Kui Hian, and the APHN, represented by Chairperson Dr Ednin Hamzah, signed a **Memorandum of Understanding**.

This agreement signifies a crucial milestone in promoting and providing palliative care services in Sarawak.

The workshop saw participation from 46 individuals selected from three major state hospitals and 12 health clinics. The objective was for these attendees, including doctors, nurses, and medical assistants, to become Master Trainers upon completing three modules of the workshop. They work closely with patients requiring palliative care services, and their involvement underscores the workshop's importance in enhancing palliative care provision in Sarawak.



Inaugural APHN-EAPC Symposium at the

EAPC Conference 2023



During the **European Association of Palliative Care (EAPC) Conference 2023**, held from June 15-17 at De Doelen, Rotterdam, we had the honor of hosting the inaugural **APHN-EAPC symposium**.



The delegation included Dr Ednin Hamzah (Chair, APHN), A/Prof Ghauri Aggarwal (Vice-chair, APHN), Mr Giam Cheong Leong (ED, APHN), Prof Yoshuyuki Kizawa (Research Chair, APHN), Prof Eric Finklestein (ED, LCPC-Duke NUS), Dr Meera Agar (Chair, PCA), Dr Seema Rao (Associate Director, Karunashraya Inst.), and Dr Cheng-Pei Lin (Asst Professor, Institute of Community Health Care).

Topics covered potential collaborations in Education, Research, ICU, Advance Care Planning, Quality of Death Index, IMPACCT Rapid Program, and the APPROACH study in the Asia Pacific region.



Impact at the Oceanic Conference

for Palliative Care

Palliative Care Australia (PCA) hosted the **Oceanic Conference for Palliative Care** from September 13-15, 2023.

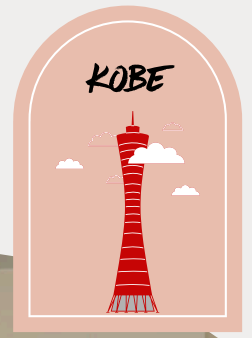
APHN's presence facilitated knowledge exchange and discussions on potential collaborations in conference organisation, education, and research. APHN's leadership, including Dr Ednin Hamzah (Chair, APHN), A/Prof Ghauri Aggarwal (Vice Chair, APHN), Mr. Wayne Naylor (Hospice New Zealand), and Mr Giam Cheong Leong (ED, APHN), actively contributed to the well-organised conference, setting the stage for future joint initiatives.



SYDNEY



Presentation at the 28th Congress of the Japanese Society for Palliative Medicine



At the **28th Congress of the Japanese Society for Palliative Medicine (JSPM)** on June 30th, APHN received an invitation to present an international track showcasing our work in the Asia Pacific region. The presentation centered on the Past, Present, and Future collaboration between Japan and APHN. Key presenters included Prof Yoshiyuki Kizawa (President, JSPM), Dr Masanori Mori (Vice-chair, APHN), Mr Giam Cheong Leong, and Dr Sayaka Takenouchi (Assoc Professor, Kyoto University).

The presentation, delving into APHN's history with Japan, educational initiatives such as the Lien Collaborative, and ongoing research, garnered positive feedback. Many Japanese healthcare professionals expressed keen interest in potential collaborations. Additionally, APHN set up a booth at the Congress, which was attended by approximately 3000 participants. This provided a platform to reconnect with old friends and reignite our passion for achieving palliative care equity in the region.



Fostering Collaboration

The 8th Singapore Palliative Care Conference (SPCC) 2023, held from July 1-4, centered around the theme "Building Collaborative Communities." This event aimed to promote inclusivity, multidisciplinary teamwork, and a culture of continuous learning in palliative care.

Engaging Conference Sessions and Networking Opportunities

Delegates participated in a series of concurrent and plenary sessions covering various topics, including "Collaboration Across Borders: The Final Journey Home" and "Innovation in Palliative Care." The conference also featured a networking session exclusively for sponsored delegates, facilitating discussions on their involvement in palliative care and the impact of the Lien Collab programme on their work.



Fruitful Knowledge Sharing and Connections

During the sharing session, delegates shared insights into the progress and achievements of Lien Collab projects across different regions, fostering new connections and friendships. The conference provided a platform for professionals to exchange knowledge and build collaborative networks, contributing to the advancement of palliative care in diverse settings.

The participation of Lien Collaborative delegates from across the Asia Pacific region underscores the commitment to collaboration and progress in palliative care. The 8th SPCC served as a remarkable experience, promoting inclusivity and multidisciplinary teamwork, essential for driving advancements in palliative care globally.



EPEC Pediatrics Symposium in Manila, Philippines



The EPEC Pediatrics Symposium was held from 23-25 March 2023 in Manila, Philippines. Co-organised by the Asia Pacific Hospice Palliative Care Network and The Ruth Foundation, the event saw over 60 participants from 10 different regions around the world in attendance across the three days.

The first day of the symposium was dedicated to the Train-the-Trainer's (TtT) programme which was aimed at professionals already experienced in providing pediatric palliative care and who wish to advance their teaching skills further.

The modules encompassed interactive lectures, opportunities to practice face-to-face teaching in small groups, learning how to facilitate role play and practicing presenting pre-planned presentations. As it was an intimate group of fewer than 20 participants, they had many opportunities to interact and consult with the faculty members.

On the second day of the symposium, a hybrid programme was organised for both the TtT and End-User participants, which was a first for EPEC! We welcomed the start of day two with introductions from the faculty and all 63 participants.

Following were various lectures on topics such as goals of care and advance care planning, communication and planning, etc. Selected TtT participants were also able to pair up with a faculty member to facilitate their assigned modules to the end-user participants. Wrapping up the day was a lecture on self-care for professionals which served as a reminder to everyone present to practice self-compassion before we bid goodbye to the TtT participants.

On the last day, end-user participants engaged in comprehensive modules covering biomedical and psychosocial topics. During the symposium's closure, participants shared reflections and evaluations, with many committing to applying their learnings in their hospitals and communities.

We deeply appreciate our exceptional faculty members, including Justin N. Baker, MD, Andrea CuvIELLO, MD, Ross Drake, MD, Gemma Aburn, RN, PhD, Anthony Herbert, MD, Suzanne Momber, RN, Lee-Ai Chong, MD and Poh-Heng Chong, MD, for their diligent efforts in curating and delivering insightful programs.

We extend heartfelt thanks to all attendees from around the globe for joining the symposium. Special acknowledgment goes to The Ruth Foundation for their exceptional hospitality and organisation, crucial to the symposium's success. Lastly, we thank St. Jude Global for generously sponsoring this valuable opportunity, especially for passionate clinicians facing resource challenges.



Exploring the Landscape of Palliative

Care in the Philippines

The Philippines' palliative and hospice care landscape is shaped by its unique blend of national policies, critical milestones, and ongoing challenges. Let's explore the key aspects of this vital sector.

The Philippines established its National Policy on Palliative and Hospice Care in 2015, recognizing the importance of end-of-life care. However, implementation has been slow, with limited palliative and hospice care programs available, especially in many regions.

The shortage of Palliative Medicine specialists, with fewer than 60 for over 115 million people, highlights the urgent need for a dedicated network of trainers to implement the National Palliative and Hospice Training program.

Despite challenges, the Philippines has made progress in palliative care through key milestones and legislative initiatives. Department Order 2020-1431 focuses on developing standardized practices and training modules. This effort is supported by Republic Acts RA 11215 (National Integrated Cancer Control Act) and RA 11223 (Universal Health Care Act), prioritizing access to essential healthcare services, including palliative care.

Administrative Orders like AO 2015-0052 (National Policy on Palliative and Hospice Care) and AO 2011-0004 (Guideline for distribution and monitoring of Morphine sulfate) further bolster the regulatory framework, emphasizing patient safety and access to critical medications.

Access to essential medications is crucial for palliative care. Despite government mandates, challenges in distribution, affordability, and equitable access persist, especially in remote areas. Collaborative efforts between government programs and healthcare organizations are vital to bridging these gaps and ensuring consistent access to vital medications.

Looking ahead, strategic collaborations and capacity-building efforts hold the key to enhancing



palliative and hospice care in the Philippines. Dr. Rumalie Corvera, CEO of the Ruth Foundation, suggests engaging organizations like the Lien Collaborative to strengthen training programs and develop skilled trainers, especially in regional hospitals.

The scoping visit highlights significant progress in palliative care, reflected in the Quality of Death Index improvement from 78 out of 80 in 2015 to 38 in 2021. Community support from organizations like the National Hospice and Palliative Care Council of the Philippines, Philippines Society of Hospice and Palliative Medicine, and Philippines Cancer Society underscores a collective commitment to advancing end-of-life care.

In conclusion, the journey of palliative and hospice care in the Philippines is marked by milestones, challenges, and a vision for collaborative growth. With continued advocacy, training initiatives, and policy support, the nation is poised to elevate the standard of care for individuals and families facing serious illnesses.



Engagement in Bhutan Palliative Care

In November 2022, Mr Giam Cheong Leong, Miss Saw Nandar New, Dr Shirlynn Ho, Dr Kinley Bhuti, and Christopher Lim met with Health Minister Lyenpo Dechen Wangmo during her visit to Singapore. The Minister pledged continued support for palliative care development in Bhutan and invited the APHN team to further shape the Bhutan Palliative Care Landscape. This led to a re-engagement trip in June 2023 to connect with new stakeholders:



1. Ministry of Health

- Met with delegates and Honourable Lyenpo, including Dasho Secretary and his team, Chief of National Medical Service Dr Mimi, and her team.
- Discussed providing Human Resources to support clinical manpower, reinforce policies, guidelines, and develop a national strategy by the end of the programme.



2. University Collaboration

- Explored potential collaboration with the Dean of NPH and Dr Tara Devi on education for Doctors and Nurses.
- Discussed developing a palliative care course within the medical curriculum with MBBS Dean Dr Karma Tenzin.



3. Jigme Dorji Wangchuck National Referral Hospital (JDWNRH)

- Met with the new president Dr Mimi and her team to discuss continuing training in Thimphu and regional hospitals.
- Other team members included the Medical Superintendent, Nursing Superintendent, Chief HR, and Chief Finance, all supportive of ongoing collaboration.

Medical Staff Training and Exchange

- Identified two Palliative Care positions in JDWNRH.
- Dr Kinley Bhuti, a general practitioner, underwent a fellowship at the National Cancer Centre Singapore from Nov 2022, specialising in Supportive & Palliative Care for one year.



Home Care Initiatives

- Conducted home care visits in Bhutan with volunteer Faculty members (Dr Shirlynn Ho, Dr Ednin Hamzah, and Sister Nandar Nwe).
- The Bhutan Home Care team, trained under the Lien Collaborative for Palliative Programme, has made significant progress since 2018, serving approximately 576 homecare patients to date.
- The APHN Bhutan- Lien Collaborative for Palliative Care Faculty team plans to continue training more participants in the coming years.



Updates on Lien Collaborative's Cancer

Treatment Centre Training

To date, the Lien Collaborative training program for Cancer Treatment Centres (CTC) in India has expanded to encompass 62 institutions.

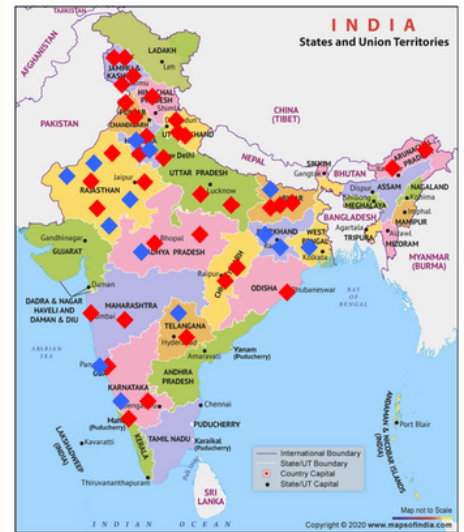
Red - Trained centres

Blue - CTC5 cohort, in progress

50 trainees from 14 hospitals of the CTC5 cohort completed their clinical attachments between November '22 and March '23 at the All India Institute of Medical Science, Delhi, and Kasturba Medical College, Manipal.

The CTC5 Refresher Training concluded in May 2023.

Enhancements to the CTC5 training included additional Clinical Case discussions, with each cohort presenting under mentor guidance every two weeks starting from June 2023.





15th Asia Pacific Hospice Palliative Care Conference

The 15th Asia Pacific Hospice Palliative Care Conference (APHC) marked a significant return to in-person gatherings after a four-year hiatus, rekindling the spirit of collaboration and knowledge exchange in the field.

Coordinated by the Asia Pacific Hospice Palliative Care Network (APHN) and the Korean Society for Hospice & Palliative Care (KSHPC), the conference drew **1344 participants from 27 regions** across the globe. Held in Incheon, Korea, at the Songdo Convensia, the four-day event encompassed a rich array of activities that engaged and enlightened attendees.

The conference kicked off with an impactful first day, dedicated to various pre-conference workshops, each addressing specific facets of hospice and palliative care. From EPEC Pediatrics to workshops exploring innovative psychosocial care, grief support, and leadership in palliative care, participants were immersed in a diverse range of topics, setting the stage for in-depth discussions and learning.



▶ *Dr Sang-Yeon Suh delivering her presentation at the Research Forum*

The main conference which commenced on October 5th, unfolded with a dynamic drum media art performance, capturing the attention of attendees. Dr Young Seon Hong and Dr Ednin Hamzah, the conference co-chairs, delivered a warm welcome, paving the way for Dr Rosalie Shaw's insightful

Keynote Speech on the expansion and building of palliative care in the Asia Pacific, setting the tone for the conference's substantive discussions.

A highlight of the conference was the presentation of the **Cynthia Goh Award 2023** to Prof. Sushma Bhatnagar, a testament to her exceptional dedication and contributions to healthcare. Subsequently, the announcement of the five outstanding recipients of the **Cynthia Goh Palliative Care Fellowship** added an extra layer of prestige to the event, underscoring the global impact of palliative care.



▶ *Prof Sushma Bhatnagar holding the Cynthia Goh Award*

▶ *The five recipients of the Cynthia Goh Palliative Care Fellowship. Bottom row (L to R): Dr Rumalie Corvera, Dr Naveen Salins, Dr Neo Han Yee, Dr Shirlynn Ho and Dr Sharon Choo*



Over the three days of the main conference, a total of 11 Plenary sessions and 17 concurrent sessions delved into crucial palliative care topics, including IT-driven quality improvements, primary palliative care, and spiritual care within the palliative care framework. This comprehensive coverage ensured a holistic exploration of the current challenges and advancements in the field.

▶ *Prof David Kissane presenting his plenary talk on Existential Issues for Patients with Serious Illness*



KOREA



1344

participants from 27 regions



50

different sessions conducted



487

abstracts presented



33

scholarships and bursaries provided



The second day featured the Gala Dinner, a social highlight where participants enjoyed a music therapy performance and shared personal conference experiences. They were also treated to a spirited dance performance by the APHC 2025 team, promoting the upcoming conference. The evening concluded with a memorable Korean traditional song and dance led by Prof Kwon So-hi, Ganggangsullae, fostering a sense of unity and celebration among the attendees.

The final morning of the conference featured a special Morning Walk program, commemorating World Hospice & Palliative Care Day 2023. Participants strolled through the picturesque Incheon Songdo Central Park, capping off the event with a leisurely activity and warm camaraderie, symbolized by a cup of coffee waiting at the endpoint.

The closing ceremony brought the conference to a fitting conclusion, with recognition for the best poster and oral presentations. Symbolically, the APHC plaque was handed from Korea to the Sarawak team, passing the torch for the next conference.

Dr. Ngian Hie Ung, Chair of the APHC 2025 organising committee, received the plaque and extended an invitation for all to join the next APHC in 2025, marking the anticipation of continued growth and collaboration in hospice and palliative care.

Overall, the 15th APHC in Incheon, Korea, was a resounding success, fostering knowledge exchange, recognition of excellence, and a sense of global solidarity in advancing hospice palliative care.

We would like to express our heartfelt gratitude to the exceptional organising committee, dedicated organisers, generous sponsors, and enthusiastic exhibitors who played integral roles in making the 15th APHC 2023 a great one. Special appreciation goes to the participants your active engagement, insightful contributions, and passion for improving palliative care globally were truly inspiring!

Building Capacity: Palliative Care

Education in Timor Leste



In April 2023, following a scoping trip last November, the APHN-Lien Collaborative team conducted its inaugural palliative care training session in Dili, Timor Leste. Esteemed international faculty led the training, including Dr Sylvia McCarthy and Ms Rachel Stephen (Hospis Malaysia), Dr Ann Toh (HCA Hospice Care) and Ms Joan Ryan (Royal Prince Alfred Hospital).

A total of 29 individuals from eight different organisations across Timor Leste attended our four-day training session held at Guido Valadares National Hospital (HNGV). Notably, some organizations were in remote districts, requiring participants to travel nearly four hours to reach HNGV.

During the four-day program, our faculty members conducted a series of lectures covering a wide range of palliative care related topics, including *Introduction to Palliative Care* and *Communication*. Timor Leste's official languages are Portuguese and Tetum, with English and Indonesian as working languages.

Dr. Andre Belo from Saúde Ba Ema Hotu (SABEH) volunteered as our translator, ensuring the lecture content was accessible by translating from English to the local language, promoting an inclusive learning experience.

On the third day, we visited HNGV's palliative ward, allowing participants to apply their new knowledge and skills. The 29 participants, divided into four groups, assessed patients and engaged in meaningful conversations, demonstrating effective training application and positive patient interactions.

During that eventful afternoon, we were honored by the presence of Excellency Ministra Dr. Odete Freitas Belo, the Timorese Minister of Health, at HNGV. Her

visit marked the significant occasion of the signing ceremony for a Memorandum of Understanding between the Asia Pacific Hospice Palliative Care Network and The Ministry of Health, Timor Leste.

This collaborative agreement holds great promise for both parties, particularly in terms of advancing the development of human resources and capacity building for palliative care services in Timor-Leste. The participants of our program had the privilege of witnessing this momentous event, further underscoring the importance and impact of their training.

On the final day, participants gathered in the conference room for case discussions and presentations, receiving valuable feedback from our faculty. An open forum allowed them to share reflections and express enthusiasm for future sessions. Additionally, Timor Leste experienced a rare total solar eclipse, adding a memorable and fitting end to the program.





... And that's a wrap for our regional programmes and activities in 2023!



Where to next?!

We have a lineup of exciting programmes and activities planned for the region in **2024**, so stay tuned as we continue to advocate for and advance palliative care.

Recognising Excellence: Charity Transparency Award Presented to APHN

We are delighted to have received the prestigious Charity Transparency Award (CTA) for the first time!

This esteemed recognition, an initiative of the Charity Council, serves to champion transparency and governance within the charity sector. By commending the exemplary efforts of charitable organizations, the awards inspire others to adopt and replicate these best practices.

At the Charity Governance Conference 2023, held on the evening of Tuesday, 21 November 2023, Mr. Giam Cheong Leong, APHN's Executive Director, had the honor of receiving the award from Ms. Theresa Goh, Chairman of the Charity Council.

We extend our heartfelt gratitude to our dedicated volunteers, esteemed partners, generous sponsors, compassionate donors, and the unwavering support of the APHN Council and staff. Your trust and collaboration over the years have been instrumental in our success.

As we move forward, the APHN remains committed to upholding the highest standards in our work. Our pledge is to continue supporting Singapore and the broader Asia Pacific region, ensuring that our efforts make a meaningful impact.



APHN and Chunmiao Foundation's Innovative Psychosocial Training Program in China



In partnership with the Chunmiao Foundation, APHN launched an 8-month online psychosocial program in October 2023 to address the critical need for trained professionals in palliative care in China.

The program consists of four modules, each comprising six 2-hour teaching sessions and one 3-hour supervision, designed to equip selected professionals from various regions with essential skills for managing psychosocial challenges in advanced illness care.

Through a rigorous selection process, 16 helping professionals from diverse backgrounds committed to the training, facilitated by Secretary General Yang Jie of Chunmiao Foundation and Beijing Haidian Hospital. This collaboration includes establishing full-time social work positions outside the hospital and deploying trained medical social workers to Haidian hospital's palliative care ward, with a focus on continuous training.

Led by Dr. Gilbert Fan and supported by faculty members with extensive experience, the program aims to elevate the standards of medical social work in palliative care. Cultural insights from experts like Professor Chen Ming Ming and Dr. Sun, along with sessions featuring renowned speakers like Professor Amy Chow, enrich the training experience.

The program's inauguration session, attended by key figures like Mr. Guan Dongsheng and Professor Amy Chow, marked the beginning of a transformative journey toward building a skilled workforce dedicated to enhancing psychosocial support in palliative care across China.

Global Insights: 8 Webinars Feature Expert Speakers from Around the World

Throughout the year, APHN organises webinars featuring expert speakers from around the globe. These webinars serve as a valuable resource, offered free of charge, to empower healthcare professionals in resource-limited regions with educational opportunities. In 2023, our regular **Quarterly Webinar Series** and the **Asia Pacific Children's Palliative Care Virtual Learning & Fellowship Forum** continued, alongside the debut of the inaugural webinar in the **APHN Primary Palliative Care Education Series**.

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

1. Emergency Room Realities: The Unique Experiences of Healthcare Providers in Paediatric Palliative Care
2. Enhancing Quality of Life for Children with Brain Stem Glioma: Insights from a Palliative Care Team's Experience
3. Joys and Challenges of Integrating Developmental Disorders with Paediatric Palliative Care

"This is a great learning platform to learn new insights, knowledges and experiences from various countries."

- Participant from Malaysia



Quarterly Webinar Series

1. From compassion fatigue to renewed hope and resilience
2. Miles to Go Before I Sleep: Repatriating Terminally Ill Patients to their Home Country
3. Moving Toward Universal Access to Palliative Care
4. Serious Illness Conversations

Primary Palliative Care Education Series

1. Primary Palliative Care – Practices Across Different Regions

Environmental, Social and Governance (ESG)



Environmental

- Our organisation is committed to reducing our environmental impact by implementing sustainable practices such as recycling, reducing waste, and reducing energy consumption.
- We also prioritise virtual engagements like webinars to minimize carbon emissions from travel and promote eco-friendly knowledge sharing within the palliative care community.



Social

- APHN fosters social inclusivity by advocating for equitable access to palliative care services across diverse communities in the Asia-Pacific region.
- We support social well-being by promoting culturally sensitive and patient-centered care, respecting individual rights, and fostering partnerships that address social determinants of health in palliative care.



Governance

- APHN upholds strong governance principles by ensuring transparency, accountability, and ethical practices in all its operations and collaborations.
- We are committed to good governance by promoting integrity, fairness, and professionalism in decision-making processes, governance structures, and partnerships within the palliative care community.

Fundraising



Project Paddy



An Asia Pacific Hospice Palliative Care Network (APHN) initiative, supports like-minded corporates and individuals in launching their fundraising journey. Funds raised will support free educational resources and scholarships for palliative care workers, ensuring equitable access to patient care.

Campaigns:



Nutri Tech to fundraise for APHN -
Raised: \$1,000



Join Leach to raise funds for Palliative
Care - Raised: \$500



Make a Difference this Christmas with
Maurice! - Raised: \$300



CoSeClinic fundraise for Hospice
Palliative Care 2023 - Raised: \$225

Total Amount Raised: \$2,025 with an efficiency ratio of 1%

Donate to Improve End-of-Life Patient Care



Donations from this campaign directly contribute to covering the essential operating costs of our non-profit organisation. This ensures that we can continue providing educational opportunities for palliative care professionals in the Asia Pacific region. This includes scholarships that make advanced training accessible and free webinars/forums that foster knowledge exchange.

Total Amount Raised: \$225 with an efficiency ratio of 2%

The Year Ahead



Annual General Meeting 2024

Election of the new council

Primary Palliative Care Education Series



Online Education

Quarterly Webinar Series

Palliative Care for Children: Learning & Fellowship Forum



Capacity Building in the region

Timor Leste, Sarawak, Sri Lanka, India, Bhutan, China & Philippines



Education in Palliative and End of Life Care (EPEC) Pediatrics Symposium



APHN International Collaborative Symposiums

and more.....

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 five 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	80%
Dr Masanori MORI	80%
Mr KWAN Kam Fan	100%
Dr Shirlynn HO	100%
Prof WANG Ying Wei	80%
Ms CHOO Shiu Ling	40%
Dr YUEN Kwok Keung	80%
Prof Yoshiyuki KIZAWA	40%
Dr KWON So-Hi	60%
Dr JHO Hyun Jung	80%
Prof Bishnu Dutta PAUDEL	0%
Mr Wayne NAYLOR	100%
Dr Thushari HAPUARACHCHI	80%
Dr FANG Chun-Kai	80%

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 biennial 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 2023	FY 2022
(A) Unrestricted Funds (Reserves)	796,167	515,667
Designated Funds	31,558	56,519
<ul style="list-style-type: none">• Lien Collaborative (Asia)*• Japan Hospice Palliative Care Foundation• Hospital Nacional Guido Valadares of Timor-Leste	462,830 6,422 3,955	1,117,368 6,422 3,955
(B) Annual Operating Expenditure	194,556	181,769
Ratio of Reserves (A : B)	4.09:1	2.83 : 1

*The Lien Collaborative for Palliative Care was co-developed by the Lien Foundation and the Asia Pacific Hospice Palliative Care Network. The funding provides for the dedicated manpower costs to administer this programme, training related expenses and part of the manpower expenses of the APHN Secretariat team.

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 2023

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 2023

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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 2023

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 2023 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)

Mr Wayne Naylor
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 2023

On behalf of the Association's Council,



Dr Ednin Hamzah
Chairman

03 MAY 2024



Dr Shirlynn Ho
Assistant Honorary Secretary

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 2023, 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 2023 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....

**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)

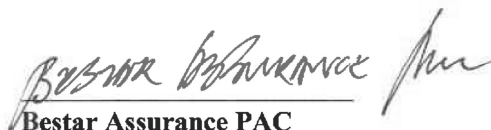
Auditor's Responsibilities for the Audit of the Financial Statements (continued)

- 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
Public Accountants and
Chartered Accountants
Singapore

03 MAY 2024

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 2023

	Note	<u>2023</u> S\$	<u>2022</u> S\$
ASSETS			
Non-current assets			
Plant and equipment	4	2,203	1,228
Total non-current assets		<u>2,203</u>	<u>1,228</u>
Current assets			
Other receivables		302,440	25,908
Cash and bank balances	5	5,207,614	2,513,744
Total current assets		<u>5,510,054</u>	<u>2,539,652</u>
Total assets		<u>5,512,257</u>	<u>2,540,880</u>
FUNDS AND LIABILITIES			
Funds			
Unrestricted fund		796,167	515,667
Restricted funds	6	473,207	1,127,745
Designated funds	7	31,558	56,519
Total funds		<u>1,300,932</u>	<u>1,699,931</u>
Current liabilities			
Other payables	8	4,211,325	840,949
Total current liabilities		<u>4,211,325</u>	<u>840,949</u>
Total funds and liabilities		<u>5,512,257</u>	<u>2,540,880</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 2023

		<u>2023</u>				
		<u>Unrestricted</u>	<u>Designated</u>	<u>Lien</u>	<u>Cynthia Goh</u>	<u>Total</u>
	<u>Note</u>	<u>fund</u>	<u>funds</u>	<u>Collaborative</u>	<u>Fellowship</u>	<u>SS</u>
		S\$	S\$	(Asia)	S\$	S\$
				S\$		
Income						
Conference fees		156,377	-	-	-	156,377
Consultancy services		2,325	-	-	-	2,325
Donations		31,674	(1,887)	-	15,210	44,997
Membership subscription		31,302	-	-	-	31,302
Registration fees		55,082	3,940	-	-	59,022
Other income	9	198,296	-	-	-	198,296
Total income		<u>475,056</u>	<u>2,053</u>	<u>-</u>	<u>15,210</u>	<u>492,319</u>
Expenditure						
Personnel expenses	10	139,938	-	277,026	15,000	431,964
Audit fees		4,061	-	-	-	4,061
Bank charges		789	60	626	-	1,475
Bursaries		11,025	10,228	79,903	-	101,156
Conference setup		5,353	3,017	37,369	-	45,739
Depreciation		920	-	-	-	920
Entertainment and refreshment		1,715	-	11,211	-	12,926
Equipment expenses		1,737	-	5,925	-	7,662
Insurance		1,917	-	1,427	-	3,344
Miscellaneous expenses		3,165	-	-	-	3,165

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 2023

	<u>2023</u>				
	<u>Unrestricted</u> <u>fund</u>	<u>Designated</u> <u>funds</u>	<u>Lien</u> <u>Collaborative</u> <u>(Asia)</u>	<u>Cynthia Goh</u> <u>Fellowship</u>	<u>Total</u>
Note	S\$	S\$	S\$	S\$	S\$
Expenditure (continued)					
Paypal fees	2,486	-	-	-	2,486
Postage expenses	588	-	-	-	588
Printing and stationery	542	-	1,115	180	1,837
Professional fees	118	-	72,229	-	72,347
Telephone and fax	121	-	138	-	259
Travel and transport expenses	16,615	13,709	167,569	30	197,923
Website expenses	3,466	-	-	-	3,466
Total expenditure	<u>194,556</u>	<u>27,014</u>	<u>654,538</u>	<u>15,210</u>	<u>891,318</u>
Total surplus / (deficit)	280,500	(24,961)	(654,538)	-	(398,999)
Income tax	-	-	-	-	-
Surplus / (deficit) for the financial year	<u>280,500</u>	<u>(24,961)</u>	<u>(654,538)</u>	<u>-</u>	<u>(398,999)</u>

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 2023

						<u>2022</u>
	<u>Note</u>	<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						
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 2023

	2022					
	Note	<u>Unrestricted fund</u> S\$	<u>Designated funds</u> S\$	<u>Lien Collaborative (Asia)</u> S\$	<u>Japan Hospice Palliative Care Foundation</u> S\$	<u>Total</u> S\$
Expenditure (continued)						
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		<u>181,769</u>	<u>1,607</u>	<u>329,926</u>	<u>-</u>	<u>513,302</u>
Total (deficit) / surplus		74,526	50,432	(329,926)	-	(204,968)
Income tax		-	-	-	-	-
(Deficit) / surplus for the financial year		<u>74,526</u>	<u>50,432</u>	<u>(329,926)</u>	<u>-</u>	<u>(204,968)</u>

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 2023

	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\$
2023				
Unrestricted fund				
Asia Pacific Hospice Palliative Care	515,667	-	280,500	796,167
Designated funds				
Covid-19 Care Pack	4,480	-	(1,947)	2,533
Palliative Care in ICU (ICPC) SIG	41,811	-	(12,786)	29,025
Sri Lanka Fundraising	10,228	-	(10,228)	-
	<u>56,519</u>	<u>-</u>	<u>(24,961)</u>	<u>31,558</u>
Restricted funds				
Lien Collaborative (Asia)	1,117,368	-	(654,538)	462,830
Japan Hospice Palliative Care Foundation	6,422	-	-	6,422
Hospital Nacional Guido Valadares of Timor-Leste	3,955	-	-	3,955
	<u>1,127,745</u>	<u>-</u>	<u>(654,538)</u>	<u>473,207</u>
Total funds	<u>1,699,931</u>	<u>-</u>	<u>(398,999)</u>	<u>1,300,932</u>
2022				
Unrestricted fund				
Asia Pacific Hospice Palliative Care	441,141	-	74,526	515,667
Designated fund				
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>

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STATEMENT OF CASH FLOWS

For the financial year ended 31 December 2023

	<u>2023</u>	<u>2022</u>
	S\$	S\$
Cash flows from operating activities		
Deficit before income tax	(398,999)	(204,968)
Adjustment for:		
Depreciation of plant and equipment	920	1,437
Interest income	(185,956)	(23,652)
Operating deficit before working capital changes	(584,035)	(227,183)
Changes in working capital		
Other receivables	(276,532)	(7,269)
Trade and other payables	3,370,376	(64,384)
Cash flows generated from / (used in) operations	2,509,809	(298,836)
Interest received	185,956	23,652
Net cash generated from / (used in) operating activities	<u>2,695,765</u>	<u>(275,184)</u>
Cash flows from investing activities		
Acquisition of plant and equipment	(1,895)	(1,498)
Fixed deposit	(2,200,546)	(725,622)
Net cash used in investing activities	<u>(2,202,441)</u>	<u>(727,120)</u>
Net increase / (decrease) in cash and cash equivalents	493,324	(1,002,304)
Cash and cash equivalents at the beginning of the financial year	67,644	1,069,948
Cash and cash equivalents at the end of the financial year (Note 5)	<u>560,968</u>	<u>67,644</u>

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NOTES TO FINANCIAL STATEMENTS

For the financial year ended 31 December 2023

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 National Cancer Centre Singapore, 30 Hospital Boulevard Level 23, Singapore 168583.

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 2023 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 2023

On 1 January 2023, 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.

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NOTES TO FINANCIAL STATEMENTS

For the financial year ended 31 December 2023

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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NOTES TO FINANCIAL STATEMENTS

For the financial year ended 31 December 2023

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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NOTES TO FINANCIAL STATEMENTS

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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 subject to an insignificant risk of changes in value.

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NOTES TO FINANCIAL STATEMENTS

For the financial year ended 31 December 2023

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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NOTES TO FINANCIAL STATEMENTS

For the financial year ended 31 December 2023

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 2022	3,186
Additions	1,498
As at 31 December 2022	<u>4,684</u>
Additions	1,895
As at 31 December 2023	<u>6,579</u>
Accumulated depreciation	
As at 1 January 2022	2,019
Depreciation charge	1,437
As at 31 December 2022	<u>3,456</u>
Depreciation charge	920
As at 31 December 2023	<u>4,376</u>
Carrying amount	
At 31 December 2023	<u>2,203</u>
At 31 December 2022	<u>1,228</u>

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5. Cash and bank balances

	<u>2023</u>	<u>2022</u>
	S\$	S\$
Cash at banks	560,668	66,642
Cash at paypal and other account	-	702
Cash on hand	300	300
Fixed deposits	4,646,646	2,446,100
	<u>5,207,614</u>	<u>2,513,744</u>

The fixed deposits bear interest at effective rate ranging from 2.15% to 4.03% (2022: ranging from 2.15% to 4.03%) per annum and have maturity period ranging from 184 to 365 (2022: ranging from 184 to 365) days.

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

	<u>2023</u>	<u>2022</u>
	S\$	S\$
Cash at banks	560,668	66,642
Cash at paypal and other account	-	702
Cash on hand	300	300
Fixed deposits	4,646,646	2,446,100
	<u>5,207,614</u>	<u>2,513,744</u>
Less: Fixed deposits with maturity period of more than 3 months	<u>(4,646,646)</u>	<u>(2,446,100)</u>
	<u>560,968</u>	<u>67,644</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. Other payables

	<u>2023</u>	<u>2022</u>
	S\$	S\$
Accruals	167,432	73,384
Deferred income	4,032,498	758,700
Membership subscription received in advance	11,395	8,865
	<u>4,211,325</u>	<u>840,949</u>

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For the financial year ended 31 December 2023

9. Other income

	<u>2023</u> S\$	<u>2022</u> S\$
Government grants	12,340	9,854
Interest income	185,956	23,652
Other income	-	340
	<u>198,296</u>	<u>33,846</u>

10. Personnel expenses

	<u>2023</u> S\$	<u>2022</u> S\$
<u>Unrestricted Fund</u>		
Salaries and bonus	109,303	129,762
Contributions to Central Provident Fund	28,248	25,218
Other costs	2,387	720
	<u>139,938</u>	<u>155,700</u>
<u>Lien Collaborative (Asia)</u>		
Salaries and bonus	245,393	170,787
Contributions to Central Provident Fund	28,860	19,388
Other costs	2,773	156
	<u>277,026</u>	<u>190,331</u>
<u>Cynthia Goh Fellowship</u>		
Salaries and bonus	15,000	-

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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NOTES TO FINANCIAL STATEMENTS

For the financial year ended 31 December 2023

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, liquidity risk and foreign currency 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 (2022: 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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NOTES TO FINANCIAL STATEMENTS

For the financial year ended 31 December 2023

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.

(d) Foreign currency risk

The Association's foreign exchange risk results mainly from cash flows from transactions denominated in foreign currencies. At present, the Association does not have any formal policy for hedging against currency risk. The Association ensures that the net exposure is kept to an acceptable level by buying or selling foreign currencies at spot rates, where necessary, to address short term imbalances.

The Association has transactional currency exposures arising from transactions that denominated in currency other than the functional currency of the Association, primarily British Pound (GBP), Korean Won (KWR), United States Dollar (USD) and Malaysian Ringgit (MYR).

The Association's currency exposures to the GBP, KWR, USD and MYR at the reporting date were as follows:

	2023			
	GBP	KWR	USD	MYR
	S\$	S\$	S\$	S\$
<u>Financial assets</u>				
Other receivables	-	124,357	46,758	-
<u>Financial liabilities</u>				
Other payables	(2,087)	-	(43,545)	(4,155)
Currency exposure	(2,087)	124,357	3,213	(4,155)

A 10% strengthening of Singapore Dollar against the foreign currency denominated balances as at the reporting date would increase / (decrease) income and expenditure by the amounts shown below. This analysis assumes that all other variables remain constant.

	Surplus / (deficit) after tax	
	2023	2022
	S\$	S\$
British Pound	(173)	-
Korean Won	10,322	-
United States Dollar	267	-
Malaysian Ringgit	(344)	-

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NOTES TO FINANCIAL STATEMENTS

For the financial year ended 31 December 2023

12. Financial risk management *(continued)*

(d) Foreign currency risk *(continued)*

A 10% weakening of Singapore Dollar against the above currency would have had equal but opposite effect on the above currencies to the amounts shown above, on the basis that all other variables remain constant.

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>2023</u>	<u>2022</u>
	S\$	S\$
Financial assets measured at amortised cost		
Other receivables	302,440	25,908
Cash and bank balances	5,207,614	2,513,744
	<u>5,510,054</u>	<u>2,539,652</u>
Financial liabilities measured at amortised cost		
Other payables (excluding deferred income)	<u>178,827</u>	<u>82,249</u>

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 2024. 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.



Asia Pacific
Hospice Palliative
Care Network

Asia Pacific Hospice Palliative Care Network

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