

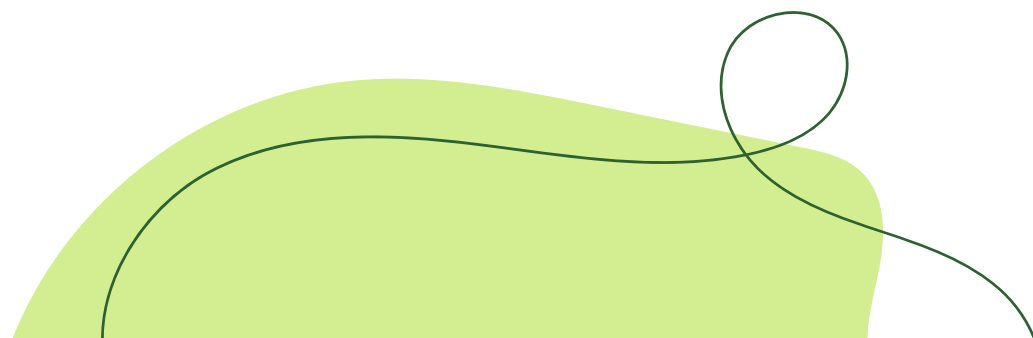


Asia Pacific
Hospice Palliative
Care Network



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ABOUT US



MISSION

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



VISION

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



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
Oversea-Chinese Banking Corporation Limited
Standard Chartered Bank Singapore
The Hongkong and Shanghai Banking Corporation Limited

Auditor

Bestar Assurance PAC

Honorary Legal Advisor

Mr Christopher Chong
Dentons Rodyk & Davidson LLP

CHAIR'S FOREWORD

2024 has been a year of much activity with a focus on networking and capacity building. The Asia-Pacific Region carries one of the highest needs for Palliative Care per population but has some areas with very limited access to care, palliative care, and essential medications, and the Asia Pacific Hospice Palliative Care Network's (APHN) activities have reflected these needs: networking, education and advocacy.

2024 was my first year as the Chair of APHN, walking in the footsteps of renowned previous leaders. I am grateful for the secretariat's assistance and hard work to continue the meaningful and imperative work that APHN does.

The highlights have been the establishment of the 24th Council with 15 members, bringing many new members with diverse experiences into the council and, at the same time, having continuity in retaining members who have served APHN for many years.

Other highlights for 2024 continue to be the education activities, including the successful Webinar Series featuring nine webinars that were attended by over 1900 attendees.

APHN's Lien Collaborative Programme with education, training, and capacity building as core pillars to the Program was successful in making 11 trips to eight regions: Bhutan, China, India, Nepal, the Philippines, Sarawak, Sri Lanka, and Timor-Leste; training over 200 clinicians in Palliative Care. Sarawak in particular brought a very primary care focus to the programme itself, a little different from prior country initiatives. We continue to strengthen and renew the palliative care development in some of these countries, with new countries being Nepal and the Philippines where we hope to collaborate and develop a country-specific programme that addresses the local needs.

The Primary Palliative Care Interest Group has consolidated and is now turning to research activity in the community. Our

Research Committee has assisted in expanding the research network in the Asia Pacific Region, networking across the region, and with some global reach.

APHN had the opportunity to endorse the Magnify Tool, a customisable tool to support children's palliative care providers and teams to explore and use their service data and information.

I had the pleasure of presenting on behalf of APHN at the Hospice New Zealand Palliative Care Conference 2024 detailing the diversity of our region and showcasing APHN's activities. We also continued our collaborative efforts at the European Association Palliative Care 13th World Research Congress, Barcelona, to highlight and explore further education and research opportunities.

It was a pleasure to be awarded the Charity Transparency Award for the second time, showcasing that we are strengthening the structure and governance of APHN and consistently meeting the stringent Singapore organisational requirements.

I would like to conclude by noting the upcoming 16th Asia Pacific Hospice Palliative Care Conference (APHC) 2025, which a lot of work and effort has gone into. We look forward to coming together in April at the 16th APHC in Kuching, Sarawak, boasting a very exciting Scientific Programme.



A/Prof Ghauri Aggarwal

Chair

Asia Pacific Hospice Palliative Care Network



EXECUTIVE DIRECTOR'S MESSAGE

As we close the chapter on another remarkable year at the Asia Pacific Hospice Palliative Care Network (APHN), I am deeply humbled and grateful for the unwavering dedication, passion, and resilience of our community. The work we do in advancing hospice and palliative care across the Asia Pacific region would not be possible without the collective efforts of our Council members, partners, volunteers, and members. Your steadfast support ensures that individuals and families facing life-limiting illnesses receive compassionate and dignified care.

A special note of appreciation goes to my incredible team, whose commitment and perseverance continue to inspire me every day. The strength of APHN lies in the people who believe in our mission and work tirelessly to expand access to quality palliative care, and I am truly fortunate to walk this journey alongside you all.

I extend my deepest gratitude to the Lien Foundation. Their generosity and vision have been instrumental in enabling key initiatives such as the APHN-Lien Collaborative and the Cynthia Goh Palliative Care Fellowship, which continue to build palliative care capacity in underserved regions. Your partnership has been a beacon of hope for countless patients and families, and we are deeply grateful.

As we welcome the 24th Council members, I am excited for the fresh perspectives and leadership they bring. Their guidance will be instrumental in steering APHN toward new heights in advocacy, education, and service development. I also wish to acknowledge the outgoing Council members for their dedication and contributions, which have played a pivotal role in shaping APHN's progress.

Looking ahead to 2025 and beyond, our vision remains bold and clear: to strengthen and expand our reach, develop sustainable care models, and forge innovative partnerships that will elevate hospice and palliative care in underserved communities. We look forward to deepening our engagement with the Cynthia Goh Institute in the years to come, ensuring that Dr. Cynthia Goh's legacy continues to touch lives far and wide.

The road ahead is filled with both challenges and opportunities, but with the collective strength of our network, I have no doubt that we will continue to make a lasting impact.

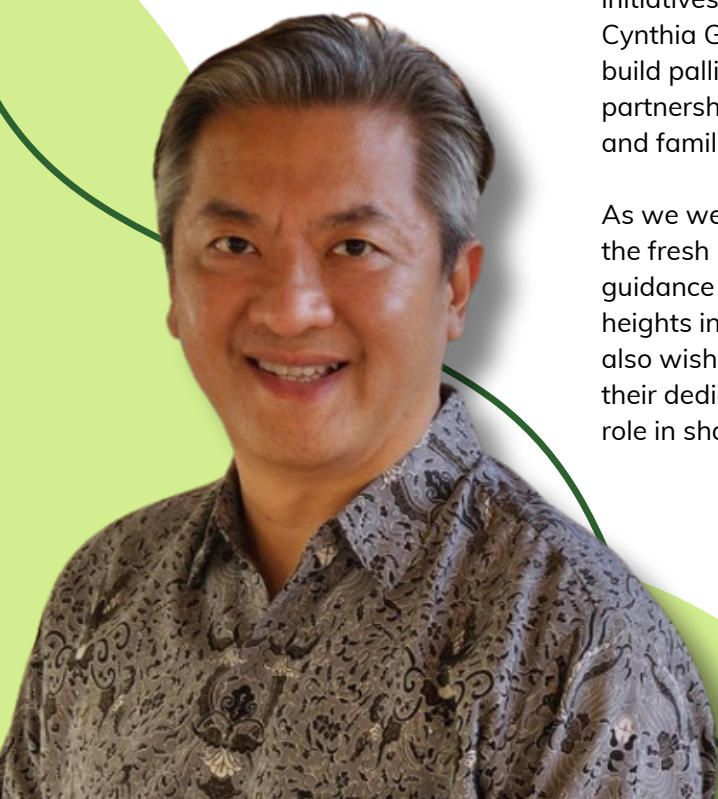
Thank you for your unwavering commitment and support. Together, we will continue to build a future where every person facing serious illness receives the care, comfort, and dignity they deserve.



Mr Giam Cheong Leong

Executive Director

Asia Pacific Hospice Palliative Care Network



OUR COUNCIL

as of June 2024

1



2



3



4



5



6



7



8



9



10



11



12



13



14



15



1. A/Prof Ghauri Aggarwal
Chair
Australia

3. Dr Shirlynn Ho
Vice-Chair
Singapore

5. Ms Tan Soh Keng
Assistant Secretary
Singapore

7. Dr Karin Estepa Garcia
Assistant Treasurer
Philippines

9. Dr Yuen Kwok Keung
Member
Hong Kong

11. Prof Yoshiyuki Kizawa
Member
Japan

13. Dr Sharon Choo
Member
Malaysia

15. Dr Attakorn Raksasataya
Member
Thailand

2. Dr Masanori Mori
Vice-Chair
Japan

4. Mr Wayne Naylor
Honorary Secretary
New Zealand

6. Mr Kwan Kam Fan
Honorary Treasurer
Hong Kong

8. Dr Rachel Coghlan
Member
Australia

10. Dr Naveen Salins
Member
India

12. A/Prof Sujeong Kim
Member
Korea

14. Prof Shao-Yi Cheng
Member
Taiwan

2024 marked a transition in leadership for the APHN. In June, a new council was appointed to continue steering our mission forward. We extend our deepest gratitude to the previous council for their dedication and contributions. Their leadership played a pivotal role in shaping the initiatives and progress achieved in the previous term.

COMMITTEES

COMMUNICATIONS & MEMBERSHIP

Dr Yuen Kwok Keung (Chair)
Dr Arabelle Coleen Ofina
Mr Ian Campbell
Dr Saiful Adni bin Abd Latif



FINANCE & HUMAN CAPITAL

Mr Kwan Kam Fan (Chair)
Mr Wayne Naylor (Co-Chair)
Dr Karin Estepa Garcia
Ms Katherine Tan
Ms Tan Soh Keng



EDUCATION

Dr Rachel Coghlan (Chair)
Prof Wang Ying Wei (Co-Chair)
Prof Amy Chow
Dr Attakorn Raksasataya
Dr Dipti Mittal
Dr Gilbert Fan
Ms Kim Cho Hee
Dr Sayaka Takenouchi
A/Prof Sujeong Kim
Prof Shao-Yi Cheng



LIEN COLLABORATIVE ADVISORY

A/Prof Ghauri Aggarwal (Chair)
Dr Ednin Hamzah
Mr Giam Cheong Leong
Dr Rosalie Shaw
Dr Shirlynn Ho
Prof Wang Ying Wei



RESEARCH

Dr Masanori Mori (Chair)
Prof Amy Chow
Dr Anjum S. Khan Joad
Dr Cheng-Pei Lin
Dr Rachel Coghlan
Prof Shao Yi Cheng
A/Prof Sujeong Kim
Dr Thushari Hapuarachchi
Prof Yoshiyuki Kizawa



SPECIAL INTEREST GROUPS

COMMUNITY & PRIMARY PALLIATIVE CARE

Dr Karin Estepa-Garcia (Chair)
Dr Sylvia McCarthy (Secretary)
Dr Teguh Kristian Perdamaian
Dr Jenifer Jeba
Dr Attakorn Raksasataya



PAEDIATRIC PALLIATIVE CARE

Dr Chong Poh Heng (Co-Chair)
Dr Nobuyuki Yotani (Co-Chair)
Dr Gemma Aburn
Dr Rever Li
Dr Kim Min Sun



INTENSIVE CARE PALLIATIVE CARE

Dr Naveen Salins (Chair)
Dr Shivakumar Iyer
Dr Stephanie Meddick-Dyson
Dr William Rosa
Dr Sangay Kinley
Dr Jamie Zhou
Ms Despina Anagnostou



MANDARIN

Dr Yuen Kwok-Keung (Chair)
Dr Neo Han Yee (Co-Chair)
Dr Ning Xiao Hong
Dr Lin Chia-Chin
Ms Fionna Yow
Ms Sarah Tan
Mr Ng Yong Hao



TEAM

EXECUTIVE MANAGEMENT

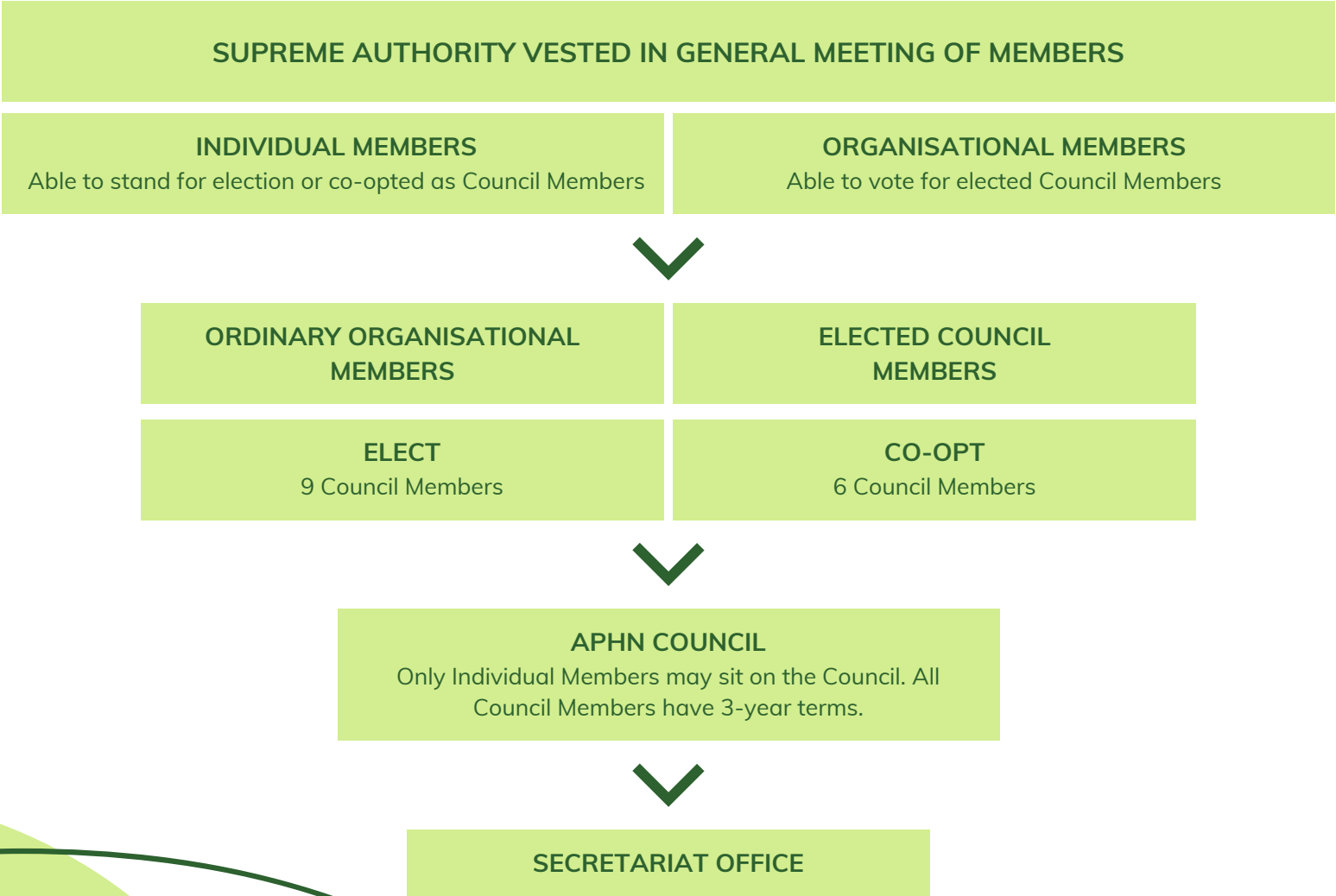
Mr Giam Cheong Leong - Executive Director

SECRETARIAT

Ms Trudy Giam - Executive
Mr Cheng Tah Nern - Executive
Ms Lee Siew Kheng - Executive
Ms Cheyenne Chai - Executive
Ms Zhang Fan - Admin
Ms Sarita Kumari - Admin for India
Ms Archana Ganesh - India Project Executive



ORGANISATIONAL STRUCTURE



KNOWLEDGE WITHOUT BORDERS

In 2024, our educational initiatives continued to thrive through a variety of engaging online sessions.

9

webinars

> 1900

participants

Quarterly Webinar Series

Spiritual Care in Palliative Care

Speakers: Professor Linda Ross & Professor Wilfred McSherry

Teaching Leaders and Adult Learners Effectively about Palliative Care: Methods, Tools and Tactics

Speakers: Professor Bee Wee CBE & A/Prof Ghauri Aggarwal

Compassionate Communities

Speakers: Professor Wang Ying Wei & Dr Seema Rao

Nursing in Palliative Care

Speakers: Professor Chia-Chin Lin & Professor Patsy Yates

Primary Palliative Care Education Series

Primary Palliative Care Research – Identifying Gaps and Approaching Research in Communities

Speakers: Dr Mark Cheong & Dr Daniel Munday

Palliative Care for Children: Learning & Fellowship Forum

Meeting our Global Paediatric Palliative Care Family

Speakers: Theresia Oktariana Sitorus, Ng Su Fang & Nickson Tai

Integrating Palliative and Intensive Care in the Neonatal Intensive Care Unit

Speaker: Dr Kazuto Ueda

Weaving indigenous ways of knowing into Paediatric Palliative Care

Speakers: Dr Tess Moeke-Maxwell & Dr Gemma Aburn

Navigating Paediatric Palliative Care: Insights from Southern China

Speaker: Dr Feiyan Chen (Kelly)





24TH COUNCIL: A NEW ERA OF LEADERSHIP & STRENGTHENING REGIONAL BONDS

The Asia Pacific Hospice Palliative Care Network (APHN) was honoured to receive an invitation from the Japanese Society for Palliative Medicine (JSPM) to hold our **Annual General Meeting (AGM)** during its prestigious 29th Congress in Japan. Our 24th AGM took place at the Kobe International Conference Center, bringing together members of the 23rd Council and prospective new council members.

Dr Ednin Hamzah, Chair of the 23rd Council, warmly welcomed attendees before passing the session to our Executive Director, Mr Giam Cheong

Leong, who led the AGM to a successful close alongside the present members. In recognition of his dedicated service as Chair, Dr Hamzah was presented with a commemorative plaque. He then shared a heartfelt speech, expressing his gratitude to the council members and his aspirations for the future of APHN.

The AGM concluded with the announcement of the nine elected members of the 24th Council, who subsequently co-opted six additional members to complete the council. We are pleased to welcome our **new Chair, A/Prof Ghauri Aggarwal** from Sydney, Australia, along with the rest of the 24th Council.

COLLABORATION AT JSPM'S 29TH CONGRESS

APHN was privileged to set up a booth to raise awareness of our work across the Asia-Pacific region and promote our upcoming biennial conference to

thousands of attendees.

While the congress primarily catered to a Japanese-speaking audience, an English-only overseas track provided a valuable platform for APHN members to present during a joint APHN-JSPM session on Primary Palliative Care in the Asia-Pacific Region.

A highlight of our visit was a networking dinner on the evening of 14 June, graciously hosted by our Japanese colleagues. The gathering brought together 22 participants, including APHN-affiliated delegates from various countries and palliative care professionals in Japan. It was a memorable evening filled with meaningful conversations, strengthened connections, and a shared commitment to advancing palliative care.



► English-only overseas track at the JSPM



► Networking dinner

CHINA PSYCHOSOCIAL CAPACITY BUILDING PROGRAM

The **China Psychosocial Capacity Building Programme**, spearheaded by the Asia Pacific Hospice Palliative Care Network (APHN) in collaboration with local partner Sereniturn, has set a milestone in enhancing psychosocial care capabilities among healthcare professionals in China. Running from October 2023 to May 2024, this program equipped 15 participants, including social workers, psychologists, and physicians, with essential skills to address the psychological and social dimensions of advanced illnesses.

A Comprehensive Learning Journey

Delivered primarily online, the program featured a robust curriculum encompassing foundational psychosocial care, grief management, family dynamics in care decisions, and terminal care practices. Guided by experienced faculty members such as Dr KK Yuen, Dr Gilbert Fan and Dr Fang CK, participants gained hands-on experience through case discussions, role-play exercises, and reflective supervision.

Key tools like the Satir iceberg model, circular questioning, and pain thermometer assessments were introduced. Participants expressed appreciation for the practical, real-world relevance of these methods,

highlighting their newfound confidence in bedside application and family conferencing.

Achievements and Impact

The program succeeded in fostering a deeper understanding of psychosocial issues, ethical dilemmas, and grief dynamics, underscoring the professionalism and critical role of medical social work in palliative care—a field still underdeveloped in China. Participants particularly valued the interactive learning environment and the actionable feedback provided by practitioners.

Participation from Lien Collaborative Faculty

The Lien Collaborative for Palliative Care faculty, Dr Neo Han Yee, Ms Sarah Tan, and Sr Fionna Yow Chunru, participated in the closing ceremony of the Psychosocial Workshop, where they shared their experiences and case studies on addressing existential crises in grief and bereavement.

Future Directions

Looking forward, the program's expansion to include more healthcare professionals and advanced modules focusing on supervision and specialised

areas like bereavement support is highly recommended. Real-life case discussions and tiered training for different expertise levels would further enrich the learning experience.

The collaboration with Sereniturn has the potential to revolutionise psychosocial care in China. Plans are underway to design a general psychosocial palliative care program for all healthcare professionals, create supervision opportunities, and develop advanced training tailored to China's specific needs. Such initiatives will be instrumental in positioning

psychosocial care as a cornerstone of holistic palliative care services across the nation.

This groundbreaking program not only met its objectives but also laid a solid foundation for the growth of psychosocial capacity in China. It stands as a testament to the transformative power of collaboration and education in advancing healthcare for patients and families facing life-limiting illnesses.

Welcome session in Zoom



Seminar at Beijing International Hotel



CYNTHIA GOH PALLIATIVE CARE FELLOWSHIP (CGF) : NURTURING PALLIATIVE CARE LEADERS IN ASIA PACIFIC

The CGF programme, launched at the 15th Asia Pacific Hospice Palliative Care Conference (APHC) in Korea in 2023, marks a milestone in the development of palliative care leadership in the Asia Pacific region. Commencing in January 2024, this programme aims to cultivate the next generation of palliative care leaders.

The inaugural cohort includes **five distinguished recipients**—Dr Naveen Salins (India), Dr Neo Han Yee (Singapore), Dr Rumalie Corvera (the Philippines), Dr Sharon Choo (Malaysia), and Dr Shirlynn Ho (Singapore)—who were chosen for their ability to drive advances in palliative care in their respective regions. These fellows are following the Leadership For Good coaching curriculum, which stresses servant leadership and community involvement. The programme takes a holistic approach, integrating individual assessments and personalised training via a 360-degree assessment and development plan with cohort-level collaborative activities. These efforts aim to cultivate compassionate, community-driven palliative care leaders.

Milestone Events and Projects

First In-Person Coaching Session: The fellowship's first in-person group coaching session took place during the Congress of the Japanese Society for Palliative Medicine (JSPM) in Japan, June 2024. This event provided a valuable opportunity for fellows to engage in collaborative learning and networking while experiencing the leadership development coaching focused on servant leadership and community involvement. The session prepared fellows for future collaborative activities.

ANZSPM 2024 Conference: Fellows attended the Australian and New Zealand Society of Palliative Medicine (ANZSPM) Conference in Adelaide, marking the 30th anniversary of ANZSPM. The conference celebrated the evolution of palliative medicine while exploring future challenges and opportunities.

Dr Choo was impressed by the keynote speech which emphasised the importance of preserving compassion and maintaining a human touch in healthcare despite technological

advancements that continue to reshape the field. Returning to Adelaide as a plenary speaker, Dr Salins presented his experience in upstreaming palliative care with a lecture on incorporating palliative care into intensive care units. Through sessions addressing social justice and healthcare needs, the conference gave fellows a chance to interact with global experts, reflect on advancements and help shape its future.

Cohort-1 Group Project: Upstreaming Palliative Care. The CGF Cohort 1 has been leading a transformative initiative to upstream palliative care across the Asia Pacific region. This ambitious project focuses on developing effective strategies tailored to the unique needs of Bhutan, China, India, the Philippines, and Sarawak (Malaysia). Utilising the Collective Impact approach, the fellows aim to foster cross-learning, experimentation among fellows. This initiative will be showcased at the APHC 2025, highlighting its impact on addressing complex healthcare challenges across diverse contexts.

Looking Ahead

As the CGF advances, it honours the legacy of palliative care pioneers while embracing innovative approaches to compassionate, holistic patient care, with potential to significantly expand palliative care practices across the Asia Pacific region's diverse cultural and economic landscapes.



▶ Group photo of the fellows in Japan



PRESENTATION OF CHARITY TRANSPARENCY AWARDS ASIA PACIFIC HOSPICE PALLIATIVE CARE NETWORK

We are proud to announce that the Asia Pacific Hospice Palliative Care Network (APHN) has been awarded the Charity Transparency Award by the Charity Council for the **second consecutive year (2023 & 2024)**. This prestigious recognition underscores our unwavering commitment to transparency, accountability, and ethical governance in all our operations.

This award not only validates our efforts but also strengthens the trust and confidence of our donors, partners, and beneficiaries. It encourages us to continue pursuing excellence in all aspects of our work, guided by transparency and compassion, as we work together to fulfill our mission of advancing palliative care across the Asia Pacific region.





LIEN COLLABORATIVE PROGRAM: EXPANDING PALLIATIVE CARE CAPACITY ACROSS ASIA PACIFIC

The Lien Collaborative for Palliative Care in Bhutan, rekindled after pandemic-related delays, has fostered a renewed enthusiasm for palliative care knowledge and skills among Bhutanese healthcare professionals.

The year commenced with a **successful Training of Trainers (ToT) workshop** in Thimphu from 6–10 May 2024. This **Module 3** workshop, a collaboration with the Home Palliative Care unit at the Jigme Dorji Wangchuck National Referral Hospital (JDWNRH), engaged **31 participants** from hospitals across the country. The curriculum focused on key principles of palliative care, including pain and symptom management, spiritual care, and communication skills. Interactive sessions, lectures, group activities, role-playing, and bedside teaching enriched the learning experience. Participants shared their experiences and challenges, highlighting the crucial role of communication skills and opioid use in palliative care.

Building on the momentum of **Module 3**, the Lien Collaborative team, with the endorsement from the Ministry of Health and the National Medical Services, successfully **completed Module 4** in October. This module brought together the cohort of **31 healthcare professionals** from **seven districts** across Bhutan, solidifying their skills and knowledge in palliative care.

A highlight of the October visit was the invitation extended to the Lien Collaborative team by **Her Royal Highness Ashi Kesang Wangmo**

Wangchuck, the royal aunt of the present King, to discuss the Lien Collaborative Training in Bhutan. We are glad to have her Royal Highness Ashi to continue as Patron to support the Palliative Care development work in Bhutan.

The success of the Lien Collaborative programme is evident in the expansion of Bhutan's palliative care capabilities. Since 2018, the palliative homecare team has grown from a single palliative care nurse to a team of six nurses and one doctor. Dr Kinley Bhuti, a product of the Lien Collaborative programme, completed a one-year specialty training in Singapore, further enhancing her expertise.

We extend our gratitude to all partners and participants for their dedication and commitment to advancing palliative care in Bhutan.

1. HRH Ashi Kesang Wangmo Wangchuck welcomed the faculty for LC Module 4 training for Bhutan; 2. Training of Trainers (ToT) workshop; 3. Case discussions; 4. Home visit; 5. Visiting faculty for Module 4; 6. Module 3 participants and faculty; 7. Presentations by Dr Jamie Zhou and Dr Shirlynn Ho



We successfully concluded the **6th run of its Cancer Training Center (CTC) programme** in 2024, marking another significant step in enhancing palliative care services across India's cancer treatment centers. This year's programme saw **35 participants from 11 institutions nationwide, supported by 12 dedicated teaching faculty and four secretariat staff.**

The CTC programme's comprehensive structure included three key components: **a Foundation Course, Clinical Attachments, and a Refresher Course.** The Foundation Course, held in March 2024, introduced **17 doctors and 18 nurses** to core palliative care concepts, laying a solid groundwork for their journey.

Following the initial training, participants gained hands-on experience through **Clinical Attachments** at leading institutions. These attachments, conducted at AIIMS, New Delhi under Dr Sushma Bhatnagar and Kasturba Medical College, Manipal under Dr Naveen Salins, provided invaluable practical insights into palliative care delivery.

The programme culminated with a **2.5-day intensive Refresher Course** in New Delhi from 20–22 September 2024. This final phase focused on reinforcing learned concepts, addressing challenges, and allowing teams to share their progress in service development.

A cornerstone of the CTC programme's success is its ongoing mentorship component. Each participating team was assigned a dedicated mentor, ensuring continuous support for service development long after the formal training concluded.

The CTC programme has shown remarkable growth since its inception. To date, it has trained approximately **228 healthcare workers from 62 institutions**, marking significant progress towards its **goal of reaching 100 institutions.** This achievement underscores the programme's impact on expanding palliative care expertise across India.

In recognition of its contributions to palliative care education, **AIIMS has been designated as a WHO Collaborating Centre for Training and Education in Palliative Care (WHO CC IND-163).** This prestigious designation not only acknowledges the quality of the CTC programme but also positions AIIMS as a leader in palliative care education on the global stage.

1. Foundation Course group photo; 2. Participants doing a presentation; 3. Clinical attachment at AIIMS, New Delhi with Dr Sushma Bhatnagar; 4. Clinical attachment at Kasturba Medical College, Manipal with Dr Naveen Salins; 5. Roleplaying session; 6. Difficult Communication Workshop led by Dr Santosh Chaturvedi; 7. Photo of the participants





The Asia Pacific Hospice Palliative Care Network (APHN) Lien Collaborative, in partnership with the Karunruk Palliative Care Center (KPC) and the Department of Healthcare and Rehabilitation (DHR) of the Ministry of Public Health, Lao PDR, has spearheaded efforts to develop palliative care services in the country. This initiative, which commenced in October 2022 and is set to run until September 2025, aims to build palliative care capacity and improve access to essential services for patients with life-limiting illnesses.

Training of Trainers (ToT) Workshop

Date: January 8–12, 2024

Participants: 20 doctors and nurses from key hospitals in Lao PDR

This workshop aimed to develop a core team of palliative care educators. Participants from major institutions such as Mittaphab Hospital, Sethathirath Hospital, and Champasak Hospital were equipped with teaching skills and palliative care expertise to serve as trainers in their respective institutions.

2nd Lao National Conference on Palliative Care

Date: February 12–13, 2024

Theme: "The Dawn of Palliative Care in Lao PDR"

This conference brought together over 200 participants to discuss the development of palliative care services nationwide. It served as a platform for knowledge sharing and collaboration among healthcare professionals.

International Basic Certificate Course in Palliative Care (BCCPC)

Date: March 11 – May 3, 2024

Participants: 18 healthcare professionals from district hospitals across Lao PDR

Workshop 1: Symptom Management Workshop

Date: June 10–11, 2024

Participants: 75 healthcare professionals (including healthcare professionals who graduated from the 8-week BCCPC)

Palliative Care Training Program for Pharmacists

Date: July 8–19, 2024

Participants: Six pharmacists from major hospitals in Lao PDR

Workshop 2: Participation in the 6th Khon Kaen International Conference in Palliative Care 2024

Date: October 14–15, 2024

Theme: "Delivery of Aged Care and Palliative Care in Community and Care of People Living with Late-Stage Dementia"

Participants: 42 healthcare professionals who completed the 8-week Palliative Care Training Program

Workshop 3: Palliative Home Care Workshop

Date: October 14–15, 2024

Participants: 81 participants

Day 1: Theoretical Training and Exercises

Day 2: Home Visit Practical Training (for trained core team)



Workshop 4: Palliative Care Service in Hospital Workshop

Date: December 23–24, 2024

Participants: 70 participants from 16 different hospitals

Outcomes After Two Years

- Capacity Building: Over 500 healthcare providers trained through workshops and conferences.
- Service Expansion: Nine out of seventeen provincial hospitals now offer palliative care services. Some hospitals have developed consulting systems and initiated basic training sessions for their staff.
- Education Integration: Basic palliative care modules were translated into Lao and incorporated into medical and nursing curricula.

Key Achievements

1. Establishment of a national palliative care network connecting Vientiane with trained provincial hospitals.
2. Introduction of oral morphine in select hospitals for pain management.
3. Development of hospital-based palliative committees and three-year service development plans at participating institutions.



The Asia Pacific Hospice Palliative Care Network (APHN) was recently invited by the **Nepalese Association of Palliative Care (NAPCARE)** to explore potential collaborations in palliative care training in Nepal. During our visit, we witnessed significant advancements in the country's healthcare sector, particularly in the field of palliative care. A key outcome of the visit was our meeting with **Dr Roshan Pokhrel, the Secretary of Health**, where an agreement was reached for APHN to collaborate with local experts in launching the Lien Collaborative for Palliative Care programme. This initiative will focus on training master trainers and expanding palliative care services throughout Nepal, with the aim of improving the quality of life for patients with serious illnesses.

We extend our sincere gratitude to the people of Nepal for their warm hospitality, particularly the Department of Health and the various healthcare institutions we visited. These institutions are playing a crucial role in advancing palliative care services in the country, and we are excited to support their efforts through this collaboration.

We would like to express our deepest thanks to the **Ministry of Health and Population, Ramshahpath, Kathmandu**, for their support during our visit. We also extend our appreciation to the **devoted faculty members** who accompanied us: A/Prof Ghauri Aggarwal (Chair, APHN), Dr Sushma Bhatnagar (Lien Collaborative Country Lead), and Sr Hanife Macgamwell (Lien Collaborative Faculty). Special

thanks are also due to our **local organising faculty**: Dr Krishna Sharma (NAPCARE Honorary Secretary), Dr Amrita Shrestha (Head of Palliative Care Services, Green Pastures Hospital), and Dr Bikash Anand (Unit Head of Pain and Palliative Care Services, Bhaktapur Cancer Hospital).

This visit marks the beginning of a promising collaboration aimed at strengthening palliative care services in Nepal, and we are eager to see the positive impact this will have on healthcare in the region.



1. Meeting with Officials, Ministry of Health and Population, Ramshahpath, Kathmandu; 2. Nepalese Association of Palliative Care (NAPCARE); 3. Green Pastures Hospital, International Nepal Foundation (Pokhara); 4. B P Koirala Memorial Cancer Hospital (Bharatpur, Chitwan); 5. Bhaktapur Cancer Hospital (Kathmandu); 6. Nepal Cancer Hospital & Research Centre Ltd (Kathmandu); 7. Meeting with Dr Roshan Pokhrel, Secretary of Health, Ministry of Health and Population, Ramshahpath, Kathmandu



PHILIPPINES

The **APHN-Lien Collaborative Palliative Care Training**, held from 25–28 September 2024, in Manila, Philippines, aimed to strengthen the country's palliative care capabilities. Organised by the Asia Pacific Hospice Palliative Care Network (APHN) with local partners, the event featured training for two participant groups.

50 individuals, including palliative medicine specialists, advocates, and representatives from government cancer centers, joined the Master Training track, while 150 healthcare professionals—including family medicine specialists, nurses, allied health professionals, and general practitioners—attended foundational sessions. Both tracks were led by APHN faculty, including A/Prof Ghauri Aggarwal, Dr Patricia Neo, and Nurse Ivy Gough, with support from local experts such as Dr Karin Estepa Garcia, Dr Mae Corvera, Dr Mari Joanne Joson, and Dr Agnes Bausa.

The training aligned with the **2024 National Palliative and Hospice Care Summit** on September 25, organised by Hospice Philippines and the Philippine Society of Hospice and Palliative Medicine in partnership with the Philippine General Hospital, Philippine Cancer Society, Inc., and The Ruth Foundation.



Over 200 participants engaged in high-level discussions on palliative care development, with APHN-Lien Collaborative faculty serving as advisors. As an official partner, APHN-Lien Collaborative was represented by Dr Corvera (President, Hospice Philippines and former APHN Council member), A/Prof Aggarwal, Dr Neo, and Mr Giam Cheong Leong (Executive Director, APHN).

The training program commenced after the summit, running from 26–28 September at Casa Ibarra and the Philippine General Hospital. It covered essential topics for building a strong palliative care framework.

- 1. Pain Management:** Participants were trained on pain assessment tools and interventions to manage diverse patient needs.
- 2. Communication Skills:** Trainers were taught the SPIKES protocol and other methods to communicate sensitive information empathetically.
- 3. Goals of Care and Advanced Planning:** Trainers were prepared to guide discussions on care preferences, addressing legal and ethical considerations.
- 4. End-of-Life and Bereavement Care:** Participants learned holistic approaches to support patients and families, incorporating cultural and spiritual needs.

- 5. Service Establishment:** Trainers were equipped with strategies to develop hospital- and community-based palliative care services, including team dynamics and quality improvement.

The training incorporated case-based learning, group discussions, and bedside teaching to equip participants with the knowledge and skills to mentor others and implement palliative care systems. The APHN-Lien Collaborative aims to foster a new generation of trainers and advocates committed to advancing palliative care standards and accessibility across the Philippines.

Our efforts in Sarawak have yielded remarkable results in 2024, marking a transformative year for palliative care in the region. The successful **completion of Phase 1** of the Lien Collaborative for Palliative Care programme has set a new benchmark in healthcare capacity building.

In just 18 months, palliative care expertise in Sarawak has expanded exponentially. From having just **one full-time palliative care specialist in 2023**, the state now boasts **44 trained healthcare professionals**—a testament to the programme's effectiveness and the region's commitment to improving healthcare services.

The training programme, tailored to address Sarawak's unique challenges, comprised **two pivotal modules in 2024**. Module 3, conducted in March, focused on honing communication and clinical skills, particularly for nurses and allied health professionals. This module was strategically adapted based on field assessments of three home care teams, ensuring its relevance to real-world scenarios.

August saw the culmination of the program with Module 4, which brought

together all 44 participants. This final module covered common clinical situations and organisational development, providing a comprehensive skill set for the participants. An additional focus was placed on identifying potential candidates for future advanced training, laying the groundwork for sustained growth in the field.

High-level support from the Sarawak government played a crucial role in the programme's success. The engagement of Prof Datuk Amar Dr Sim Kui Hian, Deputy Premier of Sarawak, underscored the state's commitment to advancing palliative care. This support was evident at the graduation ceremony, where Prof Sim personally presented certificates to the participants, recognising their achievements and dedication.

The success in Sarawak serves as a model for palliative care development in the Asia Pacific region. By empowering healthcare workers from both domiciliary clinics and hospitals, the programme has laid a strong foundation for comprehensive palliative care services across the state.



1. Case discussion; 2. Participants and faculty of Module 3; 3. Pain management session during Module 4; 4. Prof. Datuk Amar Dr. Sim Kui Hian, Deputy Premier of Sarawak, presenting certificates; 5. Graduation ceremony

Since 2014, we have partnered with **Sri Lanka's National Cancer Institute** and **National Cancer Control Programme** to enhance palliative care training. Our Train-the-Trainers programme has trained over **100 participants from 50+ institutions**, leading to extended oral morphine prescriptions, new Palliative Care Diplomas for doctors and nurses, and a national strategic framework for palliative care.

Recognising the Ministry of Health's commitment, we were honoured to revisit Sri Lanka from **11–14 March 2024**, to assess progress and explore further collaboration.

We met with **key stakeholders**, including Dr Champika Wickramsingha (DDG, NCD, Ministry of Health), Dr Dewanee Ranaweera (Director, NCCP), and Dr Sherine Balasingham (Directorate, NCD), to discuss Phase 2 of the APHN-Lien Collaborative training. Dr Wickramsingha expressed full support for the initiative.

At a Progress Review Meeting at the Post Basic College of Nursing, Dr Suraj Perera, our visit coordinator, outlined the expansion of palliative care nursing and key challenges, including the uneven distribution of trained nurses across provinces.

Discussions focused on:

- Establishing a Post Basic Diploma in Palliative Nursing and integrating a palliative care module in public health nursing.
- Expanding palliative care services in tertiary and secondary hospitals.

- Strengthening community-based palliative nursing.

In a key meeting, Dr Palitha Mahipala, Secretary to the Ministry of Health, endorsed Phase 2 training, emphasising nurse training, primary healthcare capacity building, and consultant development.

At the National Cancer Institute Maharagama, we joined a Case-Based Discussion on Serious Illness Communication and Advanced Care Planning, including a role-playing session on breaking bad news led by A/Prof Ghauri Aggarwal. We also visited Suwa Arana, Sri Lanka's first Paediatric Palliative Care Centre, observing their wig-making initiative for patients.

On the final day, we attended an Advocacy Workshop on Non-Cancer Palliative Care Services, organised by the Directorate of NCD and Sri Lanka Medical Association, where stakeholders discussed achievements and future plans.

We are grateful to all who contributed to this productive visit and are excited for the next phase of collaboration in Sri Lanka.



1. Dr Suraj Perera presenting; 2. Meeting with Dr. Palitha Mahipala, Secretary to the Ministry of Health; 3. Role playing session on breaking bad news

TIMOR LESTE

In January 2024, we executed the second module of our planned six for the Lien Collaborative for Palliative Care training in Timor-Leste. Our discussions with Vice-Minister of Health, Dr Flávio Brandão, have been instrumental in shaping initiatives to make palliative care more accessible throughout the country. Dr Brandão, a staunch advocate, played a key role in bringing the APHN program to Timor-Leste.

In a proactive approach, our faculty **visited district hospitals** to assess local needs, ensuring a thorough understanding of the landscape to enhance and refine our training program. The Lien Collaborative program emphasises hands-on, real-life cases, allowing participants to practice and enhance their ability to serve the needs of patients and their families. We are pleased to note that the Ministry of Health is exploring two potential sites in the districts (Liquisa and Manatuto) to establish palliative care centers, extending their outreach to the broader community.

The overall success of the program relies on the close collaboration of all stakeholders, including support from the Ministry of Health, the partnering tertiary hospital, local participating

hospitals, NGOs, and our esteemed faculty.

The Lien Collaborative for Palliative Care team returned to Dili to conduct the third of six training modules from 29 July - 2 August 2024. The program commenced with an opening ceremony at Hospital Lahane, organised by the National Directorate of Hospital Support Services (DNASH). During the ceremony, we were pleased to learn that Hospital Lahane will be the **first of three palliative care centers** to be launched in Timor-Leste. This development underscores the significant impact of our program and reflects the Ministry of Health's commitment to enhancing the quality of life for the Timorese people.

Following the ceremony, the training began with participants from various districts presenting case studies they had prepared. The session included 21 healthcare professionals from Dili and five District Referral Hospitals—Baucau Regional Hospital, Maliana Referral Hospital, Maubisse Referral Hospital, Oe-cusse Referral Hospital, and Suai Referral Hospital. This exercise allowed them to share observations and enabled the faculty to assess how well participants had applied the knowledge gained from

previous modules.

During the subsequent days of training, Dr Dipti Mittal led the Essential Pain Management (EPM) Workshop, introducing the RAT System: Recognise, Assess, and Treat, through interactive group discussions and practical pain management approaches. This was followed by case-based learning sessions covering the assessment and management of conditions such as head and neck cancer, chronic obstructive pulmonary disease (COPD), cervical cancer, and malignant bowel obstruction. The program concluded with an interactive session where participants reflected on their learning and discussed their plans for implementing palliative care practices in their respective settings.



1. Bedside teaching preparation by faculty; 2. Faculty visiting the district hospital; 3. Group photo outside the Palliative Care Center at Hospital Lahane; 4. Participants with their Certificate of Completion for the EPM workshop

FUNDRAISING



Project Paddy 2024

on GiveAsia

Help Liching raise funds for Palliative Care

Total Amount Raised: \$300 with an efficiency ratio of 1.5%

Candle for Life

Total Amount Raised: \$130 with an efficiency ratio of 1.5%

MemoryLane

Total Amount Raised: \$565 with an efficiency ratio of 1.5%



Project Paddy 2024

on Giving.sg

Total Amount Raised: \$5,300 with an efficiency ratio of 0%



Join in this worthy cause!

on Giving.sg

Total Amount Raised: \$470 with an efficiency ratio of 0%



Meaningful Miles 2024: Every Step Matters

on GiveAsia

Total Amount Raised: \$723 with an efficiency ratio of 1.5%



Meaningful Miles 2024: Every Step Matters

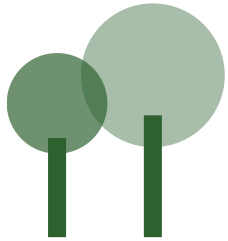
on Giving.sg

Total Amount Raised: \$88 with an efficiency ratio of 0%

Scan the QR code to explore
ways you can support us:



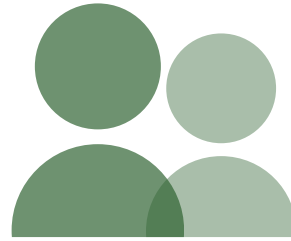
ENVIRONMENTAL, SOCIAL & GOVERNANCE (ESG)



ENVIRONMENTAL

We are committed to reducing our environmental footprint by optimising energy use, minimising paper consumption, and encouraging digital workflows in our daily operations.

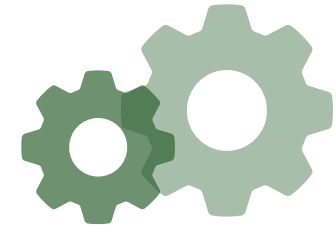
We strive to make our conferences and workshops more sustainable by reducing single-use materials, promoting digital resources, and selecting environmentally friendly venues.



SOCIAL

Through partnerships, grants, and advocacy, we work to improve palliative care services across the Asia-Pacific region, ensuring equitable access for underserved communities.

We support healthcare professionals through training, mentorship, and knowledge-sharing initiatives to enhance the quality and reach of palliative care.



GOVERNANCE

We uphold strong governance principles, ensuring transparency in decision-making, financial reporting, and program implementation.

Our leadership structure fosters diversity and stakeholder engagement, promoting ethical, community-driven decision-making to shape the future of palliative care.

THE YEAR AHEAD

P U P C B G Q I X C D W E
 S N E O B C Q S V T O F D
 Y R D N U R N I C T W R K
 C L I F I P X O V R E A B
 H F A E L B J B N A V V P
 O U T R D W X E M I E W A
 S H R E I E C Y L N N N L
 O I I N N B T F N I T J L
 C Q C C G I F D L N S U I
 I U S E C N Q O D G R E A
 A V G A K A V W R M Y I T
 L N P J Z R N B Q U F P I
 N A H F O N L I N E M U V
 C E D U C A T I O N X B E
 O Z C A R E B Y N S G I X
 S Y M P O S I U M M Y M P



EVENTS

- The 16th Asia Pacific Hospice Palliative Conference 2025 in Kuching, Sarawak, Malaysia
- 4th International Children's Palliative Care Network (ICPCN) Conference 2025 in Manila, Philippines



TRAINING

- Education in Palliative and End-of-Life Care (EPEC) Pediatrics Symposium in China, Pacific Islands and the Philippines
- Psychosocial Care for Advanced Illness (PSCAI) Project



CAPACITY BUILDING

The Lien Collaborative for Palliative Care will be returning to **Timor Leste, Sarawak, Sri Lanka, India, Bhutan, China, Nepal and the Philippines** to continue its capacity building projects.



ONLINE EDUCATION

- 2025 Webinar Series
- Palliative Care for Children: Learning & Fellowship Forum

GOVERNANCE

Role of the Council

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

Disclosure of Remuneration and Benefits received by Council Members

No 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.

Board Meetings and Attendance

For the members of the 23rd Council, there were a total of two Board meetings and one AGM that were held during the financial year. For the members of the 24th Council, there were a total of four Board meetings and one AGM that were held during the financial year. The following sets out the individual Board member’s attendance at the meetings:

Positions	Name of Council Member (23rd Council)	% of Attendance	Name of Council Member (24th Council)	% of Attendance
Chair	Dr Ednin HAMZAH	100%	A/Prof Ghauri AGGARWAL	100%
Vice-Chair	A/Prof Ghauri AGGARWAL	100%	Dr Masanori MORI	80%
Vice-Chair	Dr Masanori MORI	67%	Dr Shirlynn HO	80%
Honorary Secretary	Mr KWAN Kam Fan	100%	Mr Wayne NAYLOR	100%
Assistant Honorary Secretary	Dr Shirlynn HO	67%	Ms TAN Soh Kheng	80%
Honorary Treasurer	Prof WANG Ying Wei	100%	Mr KWAN Kam Fan	100%
Assistant Honorary Treasurer	Ms CHOO Shiu Ling	33%	Dr Karin Estepa GARCIA	80%
Member	Dr YUEN Kwok Keung	100%	Dr Rachel COGHLAN	40%
Member	Prof Yoshiyuki KIZAWA	100%	Dr YUEN Kwok Keung	100%
Member	Dr KWON So-Hi	33%	Dr Naveen SALINS	100%
Member	Dr JHO Hyun Jung	100%	Prof Yoshiyuki KIZAWA	80%
Member	Prof Bishnu Dutta PAUDEL	0%	A/Prof Sujeong KIM	80%
Member	Mr Wayne NAYLOR	100%	Dr Sharon CHOO	100%
Member	Dr Thushari HAPUARACHCHI	0%	Prof Shao-Yi CHENG	80%
Member	Dr FANG Chun-Kai	33%	Dr Attakorn RAKSASATAYA	80%

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 2024	FY 2023
(A) Unrestricted Funds (Reserves)	880,652	796,167
Restricted Funds: <ul style="list-style-type: none">• Lien Collaborative (Asia)• Japan Hospice Palliative Care Foundation• Hospital Nacional Guido Valadares of Timor-Leste	<ul style="list-style-type: none">-6,4223,955	<ul style="list-style-type: none">462,8306,4223,955
Designated Funds	29,025	31,558
(B) Annual Operating Expenditure	183,937	194,556
Ratio of Reserves (A : B)	4.79:1	4.09:1

Purpose of Restricted and Designated Funds

The charity has disclosed its Restricted and Designated Funds in the Financial Statements at Note 7 and 8 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 2024

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 2024

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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 2024

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 2024 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

Dr Yuen Kwok Keung Member (Hong Kong)	Professor Naveen Sulkshan Salins Member (India)
Professor Yoshiyuki Kizawa Member (Japan)	Associate Professor Sujeong Kim Member (Korea)
Dr Choo Yoke Ling Member (Malaysia)	Dr Attakorn Raksasataya Member (Thailand)
Dr Rachel Jane Coghlan Member (Australia)	Professor Shao-Yi Cheng Member (Taiwan)

List of Office Bearers

Associate Professor Ghauri Aggarwal	Chairman (Member, Australia)
Dr Masanori Mori	Vice-Chairman (Member, Japan)
Dr Shirlynn Ho	Vice-Chairman (Member, Singapore)
Mr Wayne Aynsley Naylor	Honorary Secretary (Member, New Zealand)
Mr Kwan Kam Fan	Honorary Treasurer (Member, Hong Kong)
Ms Tan Soh Keng	Assistant Honorary Secretary (Member, Singapore)
Dr Karin Estepa Garcia	Assistant Honorary Treasurer (Member, Philippines)

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 2024

On behalf of the Association's Council,



Associate Professor Ghaury Aggarwal
Chairman

04 MAR 2025



Ms Tan Soh Keng
Assistant Honorary Secretary

BESTAR ASSURANCE PAC

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Public Accountants and Chartered Accountants of Singapore
Registration No. 201209518K

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

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

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Asia Pacific Hospice Palliative Care Network (the "Association"), which comprise the statement of financial position as at 31 December 2024, 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 material accounting policy information.

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 2024 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....

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

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

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

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

Report on Other Legal and Regulatory Requirements

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

Bestar Assurance PAC

Bestar Assurance PAC
Public Accountants and
Chartered Accountants
Singapore

04 MAR 2025

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 2024

	Note	<u>2024</u> S\$	<u>2023</u> S\$
ASSETS			
Non-current assets			
Plant and equipment	4	<u>4,348</u>	<u>2,203</u>
Total non-current assets		<u>4,348</u>	<u>2,203</u>
Current assets			
Other receivables	5	95,187	302,440
Cash and bank balances	6	<u>4,595,372</u>	<u>5,207,614</u>
Total current assets		<u>4,690,559</u>	<u>5,510,054</u>
Total assets		<u>4,694,907</u>	<u>5,512,257</u>
FUNDS AND LIABILITIES			
Funds			
Unrestricted fund		880,652	796,167
Restricted funds	7	10,377	473,207
Designated funds	8	<u>29,025</u>	<u>31,558</u>
Total funds		<u>920,054</u>	<u>1,300,932</u>
Current liabilities			
Other payables	9	<u>3,774,853</u>	<u>4,211,325</u>
Total current liabilities		<u>3,774,853</u>	<u>4,211,325</u>
Total funds and liabilities		<u>4,694,907</u>	<u>5,512,257</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 2024

				2024		
		<u>Unrestricted</u>	<u>Designated</u>	<u>Lien</u>	<u>Cynthia Goh</u>	<u>Total</u>
	Note	<u>fund</u>	<u>funds</u>	<u>Collaborative</u>	<u>Fellowship</u>	<u>S\$</u>
		S\$	S\$	<u>(Asia)</u>	S\$	S\$
Income						
Consultancy services		67,751	-	-	-	67,751
Donations		21,907	(2,533)	194,832	71,442	285,648
Membership subscription		36,137	-	-	-	36,137
Other income	10	142,627	-	-	-	142,627
Total income / (deficit)		268,422	(2,533)	194,832	71,442	532,163
Expenditure						
Personnel expenses	11	146,624	-	265,632	20,000	432,256
Audit fees		4,440	-	-	-	4,440
Bank charges		1,013	-	1,438	309	2,760
Bursaries		-	-	40,975	-	40,975
Conference setup		505	-	46,825	4,924	52,254
Depreciation		1,439	-	268	-	1,707
Entertainment and refreshment		2,011	-	11,119	1,690	14,820
Equipment expenses		3,232	-	4,976	-	8,208
Insurance		1,783	-	960	-	2,743
Miscellaneous expenses		260	-	4,553	-	4,813

Continued....

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 2024

			2024		
			Lien		
	Unrestricted	Designated	Collaborative	Cynthia Goh	Total
	fund	funds	(Asia)	Fellowship	
Note	S\$	S\$	S\$	S\$	S\$
Expenditure (continued)					
Payment gateway fees	1,392	-	-	-	1,392
Postage expenses	330	-	-	-	330
Printing and stationery	1,248	-	164	-	1,412
Professional fees	7,920	-	4,564	20,154	32,638
Telephone and fax	186	-	944	70	1,200
Travel and transport expenses	10,647	-	275,136	24,295	310,078
Website expenses	907	-	108	-	1,015
Total expenditure	183,937	-	657,662	71,442	913,041
Total surplus / (deficit)	84,485	(2,533)	(462,830)	-	(380,878)
Income tax	-	-	-	-	-
Surplus / (deficit) for the financial year	84,485	(2,533)	(482,830)	-	(380,878)

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 2024

				2023		
		<u>Unrestricted</u>	<u>Designated</u>	<u>Lien</u>	<u>Cynthia Goh</u>	<u>Total</u>
	Note	<u>fund</u>	<u>funds</u>	<u>Collaborative</u>	<u>Fellowship</u>	<u>S\$</u>
		S\$	S\$	<u>(Asia)</u>	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	10	198,296	-	-	-	198,296
Total income		475,056	2,053	-	15,210	492,319
Expenditure						
Personnel expenses	11	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....

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 2024

			2023		
			Lien		
	Unrestricted	Designated	Collaborative	Cynthia Goh	Total
	fund	funds	(Asia)	Fellowship	
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	194,556	27,014	654,538	15,210	891,318
Total surplus / (deficit)	280,500	(24,961)	(654,538)	-	(398,999)
Income tax	-	-	-	-	-
Surplus / (deficit) for the financial year	280,500	(24,961)	(654,538)	-	(398,999)

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 2024

	Balance at beginning of the year S\$	Transfer of unrestricted funds to restricted funds S\$	Net (deficit) / surplus S\$	Balance at end of the year S\$
2024				
Unrestricted fund				
Asia Pacific Hospice Palliative Care	796,167	-	84,485	880,652
Designated funds				
Covid-19 Care Pack	2,533	-	(2,533)	-
Palliative Care in ICU (ICPC) SIG	29,025	-	-	29,025
Sri Lanka Fundraising	-	-	-	-
	31,558	-	(2,533)	29,025
Restricted funds				
Lien Collaborative (Asia)	462,830	-	(462,830)	-
Japan Hospice Palliative Care Foundation	6,422	-	-	6,422
Hospital Nacional Guido Valadares of Timor-Leste	3,955	-	-	3,955
	473,207	-	(462,830)	10,377
Total funds	1,300,932	-	(380,878)	920,054

2023

Unrestricted fund				
Asia Pacific Hospice Palliative Care	515,667	-	280,500	796,167
Designated fund				
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)	-
	56,519	-	(24,961)	31,558
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
	1,127,745	-	(654,538)	473,207
Total funds	1,699,931	-	(398,999)	1,300,932

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

STATEMENT OF CASH FLOWS

For the financial year ended 31 December 2024

	2024 S\$	2023 S\$
Cash flows from operating activities		
Deficit before income tax	(380,878)	(398,999)
Adjustment for:		
Depreciation of plant and equipment	1,707	920
Interest income	(133,926)	(185,956)
Operating deficit before working capital changes	(513,097)	(584,035)
Changes in working capital		
Other receivables	341,179	(90,576)
Trade and other payables	(436,472)	3,370,376
Net cash (used in) / generated from operating activities	(608,390)	2,695,765
Cash flows from investing activities		
Acquisition of plant and equipment	(3,852)	(1,895)
Fixed deposit	1,343,646	(2,200,546)
Net cash generated from / (used in) investing activities	1,339,794	(2,202,441)
Net increase in cash and cash equivalents	731,404	493,324
Cash and cash equivalents at the beginning of the financial year	560,968	67,644
Cash and cash equivalents at the end of the financial year (Note 6)	1,292,372	560,968

NOTES TO FINANCIAL STATEMENTS

For the financial year ended 31 December 2024

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 2024 were authorised for issue in accordance with a resolution of the bearers in Statement of Association’s Council.

2. Material accounting policy information

(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 2024

On 1 January 2024, 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.

NOTES TO FINANCIAL STATEMENTS

For the financial year ended 31 December 2024

2. Material accounting policy information (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.

NOTES TO FINANCIAL STATEMENTS

For the financial year ended 31 December 2024

2. Material accounting policy information (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.

NOTES TO FINANCIAL STATEMENTS

For the financial year ended 31 December 2024

2. Material accounting policy information (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.

NOTES TO FINANCIAL STATEMENTS

For the financial year ended 31 December 2024

2. Material accounting policy information (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.

NOTES TO FINANCIAL STATEMENTS

For the financial year ended 31 December 2024

2. Material accounting policy information (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.

NOTES TO FINANCIAL STATEMENTS

For the financial year ended 31 December 2024

2. Material accounting policy information (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.

NOTES TO FINANCIAL STATEMENTS

For the financial year ended 31 December 2024

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 Association's plant and equipment are set out in Note 4.

4. Plant and equipment

	Computer equipment S\$
Cost	
As at 1 January 2023	4,684
Additions	1,895
As at 31 December 2023	6,579
Additions	3,852
As at 31 December 2024	10,431
Accumulated depreciation	
As at 1 January 2023	3,456
Depreciation charge	920
As at 31 December 2023	4,376
Depreciation charge	1,707
As at 31 December 2024	6,083
Carrying amount	
At 31 December 2024	4,348
At 31 December 2023	2,203

NOTES TO FINANCIAL STATEMENTS

For the financial year ended 31 December 2024

5. Other receivables

	<u>2024</u> S\$	<u>2023</u> S\$
Prepayments	6,758	-
Other receivables	88,429	302,440
	<u>95,187</u>	<u>302,440</u>

6. Cash and bank balances

	<u>2024</u> S\$	<u>2023</u> S\$
Cash at banks	1,292,072	560,668
Cash on hand	300	300
Fixed deposits	3,303,000	4,646,646
	<u>4,595,372</u>	<u>5,207,614</u>

The fixed deposits bear interest at 2.80% (2023: ranging from 2.15% to 4.03%) per annum and have maturity of 366 days (2023: 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>2024</u> S\$	<u>2023</u> S\$
Cash at banks	1,292,072	560,668
Cash on hand	300	300
Fixed deposits	3,303,000	4,646,646
	<u>4,595,372</u>	<u>5,207,614</u>
Less: Fixed deposits with maturity period of more than 3 months	<u>(3,303,000)</u>	<u>(4,646,646)</u>
	<u>1,292,372</u>	<u>560,968</u>

7. 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.

NOTES TO FINANCIAL STATEMENTS

For the financial year ended 31 December 2024

7. Restricted funds (continued)

Lien Collaborative (Asia) and Lien Collaborative (continued)

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.

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.

8. 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.

NOTES TO FINANCIAL STATEMENTS

For the financial year ended 31 December 2024

9. Other payables

	<u>2024</u>	<u>2023</u>
	S\$	S\$
Accruals	57,055	167,432
Deferred income	3,707,218	4,032,498
Membership subscription received in advance	10,580	11,395
	<u>3,774,853</u>	<u>4,211,325</u>

10. Other income

	<u>2024</u>	<u>2023</u>
	S\$	S\$
Government grants	-	12,340
Interest income	133,926	185,956
Other income	8,701	-
	<u>142,627</u>	<u>198,296</u>

11. Personnel expenses

	<u>2024</u>	<u>2023</u>
	S\$	S\$
<u>Unrestricted Fund</u>		
Salaries and bonus	116,976	109,303
Contributions to Central Provident Fund	26,739	28,248
Other costs	2,909	2,387
	<u>146,624</u>	<u>139,938</u>
<u>Lien Collaborative (Asia)</u>		
Salaries and bonus	240,592	245,393
Contributions to Central Provident Fund	24,031	28,860
Other costs	1,009	2,773
	<u>265,632</u>	<u>277,026</u>
<u>Cynthia Goh Fellowship</u>		
Salaries and bonus	20,000	15,000

NOTES TO FINANCIAL STATEMENTS

For the financial year ended 31 December 2024

12. 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.

13. 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.

NOTES TO FINANCIAL STATEMENTS

For the financial year ended 31 December 2024

13. Financial risk management (continued)

(b) Interest rate risk (continued)

At the reporting date, if the interest rates had been 50 (2023: 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.

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:

	<u>2024</u>
	<u>USD</u>
	<u>S\$</u>
Financial liabilities	
Other payables	(10,580)
Currency exposure	<u>(10,580)</u>

NOTES TO FINANCIAL STATEMENTS

For the financial year ended 31 December 2024

13. Financial risk management (continued)

(d) Foreign currency risk (continued)

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

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.

	<u>Surplus / (deficit) after tax</u>	
	<u>2024</u>	<u>2023</u>
	<u>S\$</u>	<u>S\$</u>
British Pound	-	(173)
Korean Won	-	10,322
United States Dollar	(878)	267
Malaysian Ringgit	<u>-</u>	<u>(344)</u>

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.

14. 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.

NOTES TO FINANCIAL STATEMENTS
For the financial year ended 31 December 2024

15. 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>2024</u> S\$	<u>2023</u> S\$
Financial assets measured at amortised cost		
Other receivables (excluding prepayments)	88,429	302,440
Cash and bank balances	<u>4,595,372</u>	<u>5,207,614</u>
	<u>4,683,801</u>	<u>5,510,054</u>
Financial liabilities measured at amortised cost		
Other payables (excluding deferred income)	<u>67,635</u>	<u>178,827</u>

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

The Association has not early adopted any mandatory standards, amendments and interpretations to existing standards that have been published but are only effective for the Association's accounting periods beginning on or after 1 January 2025. 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.

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