

**THE ASSOCIATION FOR PALLIATIVE MEDICINE
OF GREAT BRITAIN AND IRELAND
(COMPANY NUMBER: 3164340)**

**REPORT AND UNAUDITED ACCOUNTS FOR THE
YEAR ENDED 30 NOVEMBER 2022**

THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

REPORTS AND ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2022

| | |
|-----------------------------------|--|
| WORKING NAME | Association for Palliative Medicine |
| CHARITABLE OBJECTIVE | The relief of sickness by the advancement of palliative medicine |
| REGISTERED COMPANY NUMBER: | 3164340 |
| REGISTERED CHARITY NUMBER: | 1053572 |

APM BOARD

| | |
|------------------------|---|
| Dr Amy Proffitt | President |
| Dr Sarah Cox | Vice-President |
| Dr Natasha Wiggins | Treasurer (appointed November 2022) |
| Professor Derek Willis | Treasurer (retired August 2022) |
| Dr Kirsten Baron | Honorary Secretary |
| Dr Iain Lawrie | President Support Officer (resigned March 2022) |
| Dr Aoife Gleeson | Wales Representative |
| Dr Feargal Twomey | Republic of Ireland Representative |
| Dr Helen Bonwick | England Representative |
| Dr Alison Franks | |
| Dr Ian Warwick | Northern Ireland Representative |
| Dr Benoit Ritzenthaler | |
| Dr Holly McGuigan | Scotland Representative |

REGISTERED OFFICE Lancaster Court, 8 Barnes Wallis Road, Fareham, PO15 5TU

ACCOUNTANTS Knight Goodhead Limited
7 Bournemouth Road, Chandler's Ford, Eastleigh
Hampshire, SO53 3DA

THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

DIRECTORS AND TRUSTEES REPORT

The Directors, who are also the Charity Trustees, present their report and the accounts for the year ended 30 November 2022. They have been prepared in accordance with the charity's governing document, as well as the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS102.

The Association for Palliative Medicine (APM) is a company limited by guarantee. The liability of the members is limited by their guarantee. In the event of the Association being wound up during the period of their membership (or within a year following), members undertake to contribute such amounts as may be required, up to a maximum of £10.

The APM exists to promote the advancement and development of palliative medicine and is recognised as representing healthcare professionals at all grades who work in palliative medicine and those with an interest in the specialty.

It does this, and delivers a benefit to the public in a number of ways through:

- Provision of a national and regional network for palliative medicine professionals.
- The dissemination of information through a bi-monthly bulletin and website www.apmonline.org.
- The development and implementation of education and training materials including a manual and palliative medicine curricula for specialists and non-specialists in palliative medicine.
- Organisation of study days and events.
- Maintaining links with other specialists.
- Representing palliative medicine's viewpoint and concerns to Government and other bodies.
- Membership of the European Association for Palliative Care.
- Medical manpower database of professionals working in the specialty to assist with staffing and training

Summary of the last 12 months

The Famcare audit (survey of bereaved relatives) ran again in 2022 with 63 registrations compared to 65 in 2021. The cost to participate remained at £125 per unit.

The Communications committee and APM Board have continued work on the new APM website which will launch in 2023. Throughout 2022 website content has been reviewed, the initial stages of planning completed (i.e. sitemap) and the design stage touched upon. The new APM website will show the APM as the professional organisation that it is.

The APM continue their work focussed on assisted dying, including internal communications, external communications to MPs and participating in media interviews etc stating that the APM does not support a change in law.

The SEECare audit took place in 2022 and results will be returned to all participating hospitals/hospices in 2023. The audit proved popular with 67 registrations.

The Race Equity committee developed a survey exploring individuals experiences of racial prejudice and/or discrimination in palliative care services. The survey received 1,434 responses and results will be available in 2023.

The APM introduced an additional member benefit for individuals taking the SC exam. Members can purchase the revision flashcards and claim this expense (£30) back from the APM providing there is proof of exam registration and purchase.

The EDI and Workforce committees were formed towards the end of 2022 and their ToR are in the process of being written.

The Research and Ethics committee ran the Undergraduate Essay with the title "Ignorance is bliss?: With attention to ethical theories, discuss the role of truth-telling within good palliative care" This proved a popular prize amongst medical undergraduates and the panel of judges commented on the quality of essays written.

THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

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DIRECTORS AND TRUSTEES REPORT (Continued)

Following member feedback, the APM made the decision to change the name of the Associate non-doctor membership to Associate Membership and as a result members overseas will now sit within the Overseas Membership category.

The Board continued to meet online every other month for Board meetings and will meet face to face in March 2023.

Financial review

The deficit of £25,770 for the year leaves total funds of £691,870 at the balance sheet date. Included in these fund balances are £147,864 of restricted funds as shown in note 9. A designated education fund was established in 2017, now with a year end balance of £187,066 (note 10). So far as free reserves are concerned, a surplus of £11,587 in the year leaves a fund balance of £356,940 at the year end. The trustees are satisfied that this level of reserves enables the company to continue to fulfil its charitable objectives and obligations.

As disclosed in note 5, there is a charge of £28,867 (2021: £18,278) in these accounts paid to the employers of our President, vice president and treasurer to cover replacement consultant costs while they were carrying out APM duties.

Membership for the year may be summarised as follows:

| | 2022 | 2021 |
|--|--------------|--------------|
| Full members paying full subscription | 475 | 480 |
| Full members paying reduced subscription | 348 | 353 |
| Associate members | 104 | 110 |
| Parental Leave | 14 | 15 |
| Junior doctor | 163 | 147 |
| Medical student (free) | 242 | 209 |
| | <u>1,346</u> | <u>1,314</u> |

THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

DIRECTORS AND TRUSTEES REPORT (Continued)

Directors

Dr Amy Proffitt

Dr Iain Lawrie (resigned March 2022)

Professor Derek Willis (resigned August 2022)

Dr Sarah Cox

Dr Kirsten Baron

Dr Natasha Wiggins (appointed November 2022)

Directors are nominated and elected by APM members on Full Member and Full Member with Reduced Subscription levels. The APM shares its educational and research resources with other levels of membership including Associate non Doctor members whilst not providing them with voting rights. Formal training is not given by the APM in respect of fulfilling the role of Director, however most palliative medicine doctors have management training and experience and bring this valuable asset to the various committees of the APM.

Reserves

The trustees aim to maintain general reserve levels at the equivalent of at least six months expenditure. The unrestricted fund balance (excluding designated funds) at the year end of £356,940 is above this level and continues to be carefully monitored by the trustees.

Risk Review

The trustees are satisfied that the major risks to which the charity is exposed, as identified by the trustees, are being reviewed, and systems are being established to manage those risks.

Directors' Responsibilities

Company law requires the directors to prepare the directors and trustees report and the accounts for each financial period which give a true and fair view of the state of affairs of the company at the end of the period and of its surplus or deficit for the period. In preparing those accounts, the directors are required to:-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

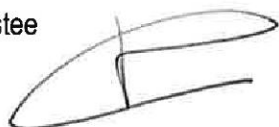
The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the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

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Signed by order of the board on

7/5/23

Trustee



Dr Natasha Wiggins

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

I report on the accounts for the year ended 30 November 2022 set out on pages 6 to 14.

RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND INDEPENDENT EXAMINER

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

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

INDEPENDENT EXAMINERS REPORT

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

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

- (1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those accounting records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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



C J GOODHEAD FCA
KNIGHT GOODHEAD LIMITED
Chartered Accountants

3 May 2023

7 Bournemouth Road
Chandler's Ford
Eastleigh
Hampshire SO53 3DA

THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 NOVEMBER 2022

(including Income and Expenditure account)

| | Notes | Restricted funds £ | Unrestricted funds £ | Total 2022 £ | Total 2021 £ |
|--|-------|-----------------------|-------------------------|--------------------|--------------------|
| INCOME | | | | | |
| Charitable income | | | | | |
| Membership subscriptions | | - | 198,396 | 198,396 | 200,689 |
| Study days | 3 | - | 152,805 | 152,805 | 226,767 |
| e-ELCA | | 4,000 | - | 4,000 | 10,000 |
| FAMCARE subscriptions | | - | 8,493 | 8,493 | 7,650 |
| Website advertisements | | - | 2,600 | 2,600 | 4,207 |
| Investment income | | - | 418 | 418 | 131 |
| TOTAL INCOME | | 4,000 | 362,712 | 366,712 | 449,444 |
| EXPENDITURE | | | | | |
| Charitable activities | 4 | 24,447 | 368,035 | 392,482 | 373,873 |
| TOTAL EXPENDITURE | | 24,447 | 368,035 | 392,482 | 373,873 |
| Net (expenditure)/income for the year before transfers | | (20,447) | (5,323) | (25,770) | 75,571 |
| Transfers between funds | | (2,500) | 2,500 | - | - |
| NET (EXPENDITURE)/INCOME FOR THE YEAR | | (22,947) | (2,823) | (25,770) | 75,571 |
| Fund balances at 1 December 2021 | | 170,811 | 546,829 | 717,640 | 642,069 |
| FUND BALANCES AT 30 NOVEMBER 2022 | 9,10 | 147,864 | 544,006 | 691,870 | 717,640 |

THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 NOVEMBER 2021

| | Notes | Restricted funds £ | Unrestricted funds £ | Total 2021 £ |
|---|-------|--------------------------|----------------------------|--------------------|
| INCOME | | | | |
| Charitable income | | | | |
| Membership subscriptions | | - | 200,689 | 200,689 |
| Study days | | - | 226,767 | 226,767 |
| e-ELCA | | 10,000 | - | 10,000 |
| FAMCARE subscriptions | | - | 7,650 | 7,650 |
| Website advertisements | | - | 4,207 | 4,207 |
| Investment income | | - | 131 | 131 |
| TOTAL INCOME | | 10,000 | 439,444 | 449,444 |
| EXPENDITURE | | | | |
| Charitable activities | | 64,984 | 308,889 | 373,873 |
| TOTAL EXPENDITURE | | 64,984 | 308,889 | 373,873 |
| NET INCOME FOR THE YEAR BEFORE TRANSFERS | | (54,984) | 130,555 | 75,571 |
| Transfer between funds | | 2,500 | (2,500) | - |
| NET INCOME FOR THE YEAR | | (52,484) | 128,055 | 75,571 |
| Fund balances at 1 December 2020 | | 223,295 | 418,774 | 642,069 |
| FUND BALANCES AT 30 NOVEMBER 2021 | | 170,811 | 546,829 | 717,640 |

THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

Company number: 03164340

BALANCE SHEET AT 30 NOVEMBER 2022

| | Notes | £ | 2022 £ | £ | 2021 £ |
|--|-------|-----------------|----------------|-----------------|----------------|
| FIXED ASSETS | | | | | |
| Tangible assets | 6 | | - | | - |
| CURRENT ASSETS | | | | | |
| Debtors | 7 | 102,242 | | 94,798 | |
| Cash at bank and in hand | | 630,928 | | 661,224 | |
| | | <u>733,170</u> | | <u>756,022</u> | |
| CREDITORS: amounts falling due within one year | 8 | <u>(41,300)</u> | | <u>(38,382)</u> | |
| NET CURRENT ASSETS | | | 691,870 | | 717,640 |
| NET ASSETS | 11 | | <u>691,870</u> | | <u>717,640</u> |
| FUNDS | | | | | |
| Restricted funds | 9 | | 147,864 | | 170,811 |
| Designated funds | 10 | | 187,066 | | 201,476 |
| Other unrestricted funds | 10 | | 356,940 | | 345,353 |
| TOTAL FUNDS | | | <u>691,870</u> | | <u>717,640</u> |


For the financial year ended 30 November 2022, the company was entitled to exemption from audit under section 477 Companies Act 2006.

Directors responsibilities:

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

The accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the board on *7 May 2023*
and signed on its behalf by


N Wiggins
Treasurer

THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

CASHFLOW STATEMENT FOR THE YEAR ENDED 30 NOVEMBER 2022

| | Notes | 2022 £ | 2021 £ |
|--|-------|-----------------|----------------|
| NET CASH FLOW PROVIDED BY OPERATING ACTIVITIES | 1 | (30,296) | 21,762 |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | |
| Fixed asset additions | | - | - |
| NET CASH FLOW | | <u>(30,296)</u> | <u>21,762</u> |
| Change in cash and cash equivalents in the period | | (30,296) | 21,762 |
| Cash and cash equivalent at start of the period | | <u>661,224</u> | <u>639,462</u> |
| Cash and cash equivalents at the end of the period | 2 | <u>630,928</u> | <u>661,224</u> |

NOTES TO THE CASHFLOW STATEMENT FOR THE YEAR ENDED 30 NOVEMBER 2022

1 RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

| | 2022 £ | 2021 £ |
|---|-----------------|---------------|
| Net movement in funds for the period | (25,770) | 75,571 |
| Depreciation | - | - |
| (Increase) / decrease in debtors | (7,444) | 21,432 |
| Increase / (decrease) in creditors | 2,918 | (75,242) |
| Net cash flow from operating activities | <u>(30,296)</u> | <u>21,762</u> |

2 ANALYSIS OF CASH AND CASH EQUIVALENTS

| | 2022 £ | 2021 £ |
|--------------------------|----------------|----------------|
| Cash at bank and in hand | <u>630,928</u> | <u>661,224</u> |

The APM has no debt therefore all cash flows relate to cash at bank and in hand.

THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2022

1 ACCOUNTING POLICIES

(a) Accounting convention

The accounts have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS102 and the Companies Act 2006.

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

The accounts have been prepared on the going concern basis. There are no material uncertainties about the charity's ability to continue.

(b) Income

Income is recognised when the charity is entitled to receipt.

- PCC income is recognised when it is received.
- Investment income is included when receivable.
- Resources are deferred when, at the end of an accounting period, they have been received but the charity has yet to become unconditionally entitled to them.

(c) Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. It includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource.

(d) Fixed assets

Fixed assets are capitalised for ongoing use within the company, where the individual cost of the asset exceeds £100. Depreciation is provided on fixed assets to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

| | |
|---------|-----------------------|
| Website | 3 years straight line |
|---------|-----------------------|

(e) Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the result for the year.

(f) Funds

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund together with a fair allocation of management costs and overheads.

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity.

THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2022

2 LEGAL

The charity is a company limited by guarantee and has no share capital. The charitable company was incorporated on 26 February 1996 in England and Wales and was registered on 8 March 1996 with the Charity Commission in England and Wales. The charity is a public benefit entity.

The registered office of the charitable company is Lancaster Court, 8 Barnes Wallis Road, Fareham, PO15 5TU.

| 3 STUDY DAYS AND EVENTS | Income £ | Expenditure £ | Surplus / (deficit) £ |
|-------------------------------------|-------------|------------------|-----------------------------|
| Pain Management December 2021 | 158 | (2,000) | (1,842) |
| Trainees Committee December 2021 | 2,229 | (1,500) | 729 |
| Ethics Committee January 2022 | 5,473 | (3,060) | 2,413 |
| PCC March 2022 | 124,616 | (152,104) | (27,488) |
| APM/PCRS Research Course June 2022 | 4,880 | (3,264) | 1,616 |
| Ethics Committee September 2022 | 4,849 | (630) | 4,219 |
| Medical Study Update September 2022 | 4,122 | (1,584) | 2,538 |
| PME Virtual Study October 2022 | 1,964 | (1,572) | 392 |
| SAS Conference Study November 2022 | 4,082 | (1,501) | 2,581 |
| Trainees Committee November 2022 | 432 | - | 432 |
| | 152,805 | (167,215) | (14,410) |

| 4 CHARITABLE ACTIVITIES EXPENDITURE | Restricted funds £ | Unrestricted funds £ | Total 2022 £ | Total 2021 £ |
|---|--------------------------|----------------------------|--------------------|--------------------|
| Direct Charitable Expenditure | | | | |
| Study days (see note 3) | - | 167,215 | 167,215 | 126,220 |
| e-ELCA | 24,438 | - | 24,438 | 64,984 |
| British Medical Journal Subscriptions | - | 21,440 | 21,440 | 19,880 |
| Sage Publications (Palliative Medicine Journal) | - | 12,360 | 12,360 | 12,200 |
| Pharmaceutical Press | - | 53,715 | 53,715 | 53,086 |
| Advertising | - | 1,875 | 1,875 | 536 |
| Support Costs | | | | |
| Contribution for President and Vice | | | | |
| President's costs (see note 5) | - | 28,867 | 28,867 | 18,278 |
| Secretariat and Conference | - | 70,009 | 70,009 | 62,349 |
| Travel and accommodation | 9 | 328 | 337 | - |
| Office expenditure and IT support | - | 7,109 | 7,109 | 7,980 |
| Stationery, photocopying and printing | - | 282 | 282 | 980 |
| Postage | - | 1,380 | 1,380 | 1,476 |
| Insurance | - | 554 | 554 | 825 |
| Bank charges | - | 126 | 126 | 30 |
| Legal and professional fees | - | - | - | 2,114 |
| Accountancy and independent examination | - | 2,775 | 2,775 | 2,935 |
| | 24,447 | 368,035 | 392,482 | 373,873 |

THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2022

5 TRUSTEE COSTS

During the year £17,204 (2021: £nil) was paid to Chelsea and Westminster Hospital for Dr Sarah Cox's time as vice-president. During the year £3,122 (2021: £4,000) was paid to Wrightington & Leigh NHS for Dr Kirsten Baron's time as honorary secretary. During the year £1,874 (2021: £nil) was paid to Lancashire Teaching Hospitals NHS Trust for Dr Kirsten Baron's time as honorary secretary. During the year £6,667 (2021: £8,000) was paid to Severn Hospice Ltd for Prof Derek Willis's time as treasurer. During the year £nil (2021: £6,278) was paid to The Pennine Acute Hospitals NHS Trust for Dr Iain Lawrie's time as president.

No director received emoluments during the year.

Aggregate travel and subsistence costs reimbursed to 2 (2021: 5) directors amounted to £216 (2021: £nil).

6 TANGIBLE FIXED ASSETS

| | Website £ | Total £ |
|------------------------------|--------------|------------|
| COST | | |
| At beginning and end of year | 3,072 | 3,072 |
| DEPRECIATION | | |
| At beginning of year | 3,072 | 3,072 |
| Charge for the year | - | - |
| At end of year | 3,072 | 3,072 |
| NET BOOK VALUE | | |
| At end of year | - | - |
| At beginning of year | - | - |

7 DEBTORS

| | 2022 £ | 2021 £ |
|----------------------------------|-----------|-----------|
| Other trade debtors | 4,445 | 13,202 |
| Prepayments (including PCC 2023) | 90,021 | 81,596 |
| Website under construction | 7,776 | - |
| | 102,242 | 94,798 |

8 CREDITORS: amounts falling due within one year

| | 2022 £ | 2021 £ |
|--------------------------------------|-----------|-----------|
| Secretariat costs | 6,872 | 6,015 |
| Other accruals | 2,239 | 5,194 |
| Deferred income (including PCC 2023) | 24,884 | 18,561 |
| Other creditors | 7,305 | 8,612 |
| | 41,300 | 38,382 |

THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2022

9 RESTRICTED FUNDS

| | Balance at 1 December 2021 £ | Income £ | Expenditure £ | Transfers | Balance at 30 November 2022 £ |
|--------|------------------------------------|--------------|------------------|----------------|-------------------------------------|
| BRCT | 13,935 | - | (9) | - | 13,926 |
| e-ELCA | 156,876 | 4,000 | (24,438) | (2,500) | 133,938 |
| | <u>170,811</u> | <u>4,000</u> | <u>(24,447)</u> | <u>(2,500)</u> | <u>147,864</u> |

| | Balance at 1 December 2020 £ | Income £ | Expenditure £ | Transfers | Balance at 30 November 2021 £ |
|--------|------------------------------------|---------------|------------------|--------------|-------------------------------------|
| BRCT | 13,935 | - | - | - | 13,935 |
| e-ELCA | 209,360 | 10,000 | (64,984) | 2,500 | 156,876 |
| | <u>223,295</u> | <u>10,000</u> | <u>(64,984)</u> | <u>2,500</u> | <u>170,811</u> |

Breathlessness Research Charitable Trust (BRCT)

The purpose of this fund is for an annual award or lecture to encourage and promote an interest in Breathlessness.

e-ELCA

The purpose of this fund is for an e-learning project, End of Life Care for All, commissioned by the Department of Health and delivered by e-LfH in partnership with APM.

The transfer out of e-ELCA reverses the transfer in the prior year reflecting a timing difference due to creditor payments.

10 UNRESTRICTED FUNDS

| | Balance at 1 December 2021 £ | Income £ | Expenditure £ | Transfers | Balance at 30 November 2022 £ |
|--------------------------|------------------------------------|----------------|------------------|--------------|-------------------------------------|
| Education fund | 201,476 | 152,805 | (167,215) | - | 187,066 |
| Other unrestricted funds | 345,353 | 209,907 | (200,820) | 2,500 | 356,940 |
| | <u>546,829</u> | <u>362,712</u> | <u>(368,035)</u> | <u>2,500</u> | <u>544,006</u> |

| | Balance at 1 December 2020 £ | Income £ | Expenditure £ | Transfers | Balance at 30 November 2021 £ |
|--------------------------|------------------------------------|----------------|------------------|----------------|-------------------------------------|
| Education fund | 100,929 | 226,767 | (126,220) | - | 201,476 |
| Other unrestricted funds | 317,845 | 212,677 | (182,669) | (2,500) | 345,353 |
| | <u>418,774</u> | <u>439,444</u> | <u>(308,889)</u> | <u>(2,500)</u> | <u>546,829</u> |

Education Fund

The purpose of this fund is for supporting education in palliative and end of life care.

THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

(Company limited by guarantee and not having a share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2022

11 ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | Restricted funds £ | Unrestricted funds £ | TOTAL 2022 £ |
|--|--------------------------|----------------------------|--------------------|
| <i>For the year ended 30 November 2022</i> | | | |
| Fixed assets | - | - | - |
| Current assets | 147,864 | 585,306 | 733,170 |
| Current liabilities | - | (41,300) | (41,300) |
| | <u>147,864</u> | <u>544,006</u> | <u>691,870</u> |
| | | | |
| | Restricted funds £ | Unrestricted funds £ | TOTAL 2021 £ |
| <i>For the year ended 30 November 2021</i> | | | |
| Fixed assets | - | - | - |
| Current assets | 170,811 | 585,211 | 756,022 |
| Current liabilities | - | (38,382) | (38,382) |
| | <u>170,811</u> | <u>546,829</u> | <u>717,640</u> |