

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

**REPORT AND UNAUDITED ACCOUNTS FOR THE
YEAR ENDED 30 NOVEMBER 2023**

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 2023

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 Sarah Cox	President (appointed 31/03/2023)
Dr Amy Proffitt	President (Resigned 31/03/2023)
Dr Suzanne Kite	Vice-President (appointed 16/03/2023)
Dr Matthew Dore	Honorary Secretary (appointed 16/03/2023)
Dr Kirsten Baron	Honorary Secretary (resigned 16/03/2023)
Dr Natasha Wiggins	Treasurer (appointed 30/11/2022)
Dr Feargal Twomey	President support (appointed Aug 2022)
Dr Aoife Gleeson	Wales Representative
Dr Bernadette Brady	Republic of Ireland Representative (appointed Sep 2022)
Dr Helen Bonwick	England Representative
Dr Holly McGuigan	Scotland Representative
Dr Matthew Dore	Northern Ireland Representative (appointed 31/03/2023)
Dr Benoit Ritzenthaler	
Dr Natasha Lovell	Appointed Jun 2023
Dr Alison Franks	(resigned 31/03/2023)
Dr Ian Warwick	Northern Ireland Representative (resigned 24/01/2023)

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 2023. 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 speciality.

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 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 speciality to assist with staffing and training

Summary of the last 12 months

FAMCARE

The FAMCARE audit (survey of bereaved relatives) ran again in 2023 with 58 registrations compared to 63 in 2022. The cost to participate remained the same at £125 per unit.

Website

The APM is in the process of developing a new website. Once launched, the new website will sit within the remit of the communications committee and will be an excellent platform for members to access valuable resources.

Interim COO

In mid-2023 the APM Officers agreed to the secondment of an interim Chief Operating Officer (COO) from the Royal College of Physicians (RCP) for a period of 6 months to review the APM's structures and processes and make recommendations and implement change as agreed with the Officers and APM Board. The interim COO started on 1 October 2023.

Endorsement

BedRace is a new educational board game, focussed to end of life and palliative care. The APM were asked to endorse the game and as a result the APM receive 5% of profit from each game sold. This agreement started October 2023.

Health and Social committee roundtable

Dr Matthew Doré and Dr Rosie Bronnert represented the APM at two roundtable discussions and the APM submitted a written response.

THE ASSOCIATION FOR PALLIATIVE MEDICINE OF GREAT BRITAIN AND IRELAND

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DIRECTORS AND TRUSTEES REPORT (Continued)

Meetings

The Board have been looking at ways of developing leaders and during 2023 APM Officers decided to open their monthly meetings up to observers. Current Committee Chairs have been invited and a number have taken the APM Officers up on the invite and attended a meeting to observe discussions.

The Board continued to meet online every other month for Board meetings.

Abe Guz Fellowship (BRCT fund)

Abe Guz funds are restricted which means the money can only be spent on education and research around breathlessness. The APM have decided to pay a research fellow to collate existing research around breathlessness into an accessible format in one central location. Interviews were held in early December and the research fellow has been appointed and will begin work in January 2024.

PCC

In March, the APM held their face-to-face conference in Edinburgh.

Additions

The APM responded to the Covid-19 Inquiry in October 2023.

The APM were asked to support the inclusion of a palliative care page in Professor Chris Whitty's annual report 2023 as Chief Medical Officer of England. The invitation shows how the APM is being recognised as an important voice of palliative medicine.

The Board developed a ToR template to ensure consistency across all committees/groups.

The APM Board reviewed their strategy. This has been signed off and is available for members to view on the website. Sustainability is included within the APM strategy and committees and suppliers have been asked to consider their impact on the environment. The APM used the WWF Top 20 Tips to Organisational Environmental Sustainability as a starting point.

Launch of Academic Trainee SIF. This SIF is a resource for academic trainees in Palliative Medicine for example Clinical Fellows (ACF), Clinical Lecturers or equivalent and for those undertaking PhDs in the UK and Ireland. This will be a forum for peer support, networking, sharing of work and any other ideas members would find beneficial.

In November, the APM exhibited at the Hospice UK conference in Liverpool.

Membership for the year may be summarised as follows:

	2023	2022
Full members paying full subscription	517	475
Full members paying reduced subscription	361	348
Associate members	138	104
Parental Leave	15	14
Junior doctor	171	163
Medical student (free)	232	242
	<hr/> 1,434	<hr/> 1,346

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 Sarah Cox

Natasha Wiggins

Dr Suzanne Kite (appointed 31/03/2023)

Dr Matthew Dore (appointed 31/03/2023)

Dr Amy Proffitt (resigned 31/03/2023)

Dr Kirsten Baron (resigned 31/03/2023)

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.

Financial review

The surplus of £11,802 for the year leaves total funds of £703,672 at the balance sheet date. Included in these fund balances are £144,260 of restricted funds as shown in note 9. A designated education fund was established in 2017, now with a year end balance of £191,900 (note 11). So far as free reserves are concerned, a surplus of £7,560 in the year leaves a fund balance of £364,500 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 £44,529 (2022: £28,867) 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.

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 £364,500 is above this level and continues to be carefully monitored by the trustees.

Investment Policy

The Trustees have the authority to invest the money that APM does not immediately need in any investments or properties. At present, surplus funds are invested in ethical fixed rate bonds ensuring that that interest is received on the balance.

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.

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' 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 26-01-24

Trustee

Dr Natasha Higgins Honorary Treasurer.



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 2023 set out on pages 7 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

22 January 2024

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 2023

(including Income and Expenditure account)

	Notes	Restricted funds £	Unrestricted funds £	Total 2023 £	Total 2022 £
INCOME					
Charitable income					
Membership subscriptions		-	209,236	209,236	198,396
Study days	3	-	212,060	212,060	152,805
e-ELCA		4,500	-	4,500	4,000
FAMCARE subscriptions		-	7,125	7,125	8,493
Website advertisements		-	3,690	3,690	2,600
Other contributions		3,012	-	3,012	-
Investment income		-	2,406	2,406	418
TOTAL INCOME		7,512	434,517	442,029	366,712
EXPENDITURE					
Charitable activities	4	10,616	421,656	432,272	392,482
TOTAL EXPENDITURE		10,616	421,656	432,272	392,482
Net (expenditure)/income for the year before transfers		(3,104)	12,861	9,757	(25,770)
Transfers between funds		(500)	500	-	-
NET (EXPENDITURE)/INCOME FOR THE YEAR		(3,604)	13,361	9,757	(25,770)
Fund balances at 1 December 2022		147,864	544,006	691,870	717,640
FUND BALANCES AT 30 NOVEMBER 2023	10,11	144,260	557,367	701,627	691,870

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 2022

	Notes	Restricted funds £	Unrestricted funds £	Total 2022 £
INCOME				
Charitable income				
Membership subscriptions		-	198,396	198,396
Study days		-	152,805	152,805
e-ELCA		4,000	-	4,000
FAMCARE subscriptions		-	8,493	8,493
Website advertisements		-	2,600	2,600
Investment income		-	418	418
TOTAL INCOME		4,000	362,712	366,712
EXPENDITURE				
Charitable activities		24,447	368,035	392,482
TOTAL EXPENDITURE		24,447	368,035	392,482
NET EXPENDITURE FOR THE YEAR BEFORE TRANSFERS		(20,447)	(5,323)	(25,770)
Transfer between funds		(2,500)	2,500	-
NET EXPENDITURE FOR THE YEAR		(22,947)	(2,823)	(25,770)
Fund balances at 1 December 2021		170,811	546,829	717,640
FUND BALANCES AT 30 NOVEMBER 2022		147,864	544,006	691,870

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 2023

	Notes	£	2023 £	£	2022 £
FIXED ASSETS					
Tangible assets	6		-		-
Investments	7		85,000		-
CURRENT ASSETS					
Debtors	8	75,223		102,242	
Cash at bank and in hand		561,604		630,928	
		<u>636,827</u>		<u>733,170</u>	
CREDITORS: amounts falling due within one year	9	<u>(20,200)</u>		<u>(41,300)</u>	
NET CURRENT ASSETS			616,627		691,870
NET ASSETS	10		<u>701,627</u>		<u>691,870</u>
FUNDS					
Restricted funds	10		144,260		147,864
Designated funds	11		194,912		187,066
Other unrestricted funds	11		362,455		356,940
TOTAL FUNDS			<u>701,627</u>		<u>691,870</u>


For the financial year ended 30 November 2023, 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 *26 January 2024*
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)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2023

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) Tangible 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
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(e) Fixed Asset Investments

Cash held on fixed term deposits are measured at transaction price.

(f) 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.

(g) 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 2023

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) £
PCC 2023	188,650	(192,727)	(4,077)
Ethics Course - September 2022	756	(2,784)	(2,028)
SAS & Hospice Doctors Study Series 23 Nov & 8 Dec 2022	286	(1,500)	(1,214)
Trainees Committee Study Day - Research Why Bother	903	(1,060)	(157)
APM & PCRS Research Course 2023	4,879	(3,651)	1,227
CESR Workshop Webinar, May 2023	233	(500)	(267)
ARCP Preparation Webinar, May 2023	976	(500)	476
Ethics Course, September 2023	3,886	(2,420)	1,466
HDMU Study Series, September 2023	10,734	(2,084)	8,650
Juniors Conference - 18 Nov 2023	756	-	756
	212,060	(207,226)	4,834

4 CHARITABLE ACTIVITIES EXPENDITURE	Restricted funds £	Unrestricted funds £	Total 2023 £	Total 2022 £
Direct Charitable Expenditure				
Study days (see note 3)	-	207,226	207,226	167,215
e-ELCA	9,500	-	9,500	24,438
British Medical Journal Subscriptions	-	20,000	20,000	21,440
Sage Publications (Palliative Medicine Journal)	-	12,700	12,700	12,360
Pharmaceutical Press	-	53,715	53,715	53,715
Research and prize giving	-	350	350	-
Advertising	-	-	-	1,875
Support Costs				
Contribution for President and Vice				
President's costs (see note 5)	-	45,040	45,040	28,867
Secretariat	1,116	64,859	65,975	70,009
Travel and accommodation	-	1,402	1,402	337
Office expenditure and IT support	-	6,713	6,713	7,109
Stationery, photocopying and printing	-	362	362	282
Postage	-	1,371	1,371	1,380
Insurance	-	754	754	554
Bank charges	-	164	164	126
Legal and professional fees	-	4,156	4,156	-
Accountancy and independent examination	-	2,844	2,844	2,775
	10,616	421,656	432,272	392,482

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 2023

5 TRUSTEE COSTS

During the year, the following disbursements were made:

Recipient	Reason	2023 £	2022 £
Great Western Hospitals NHS	Dr Natasha Wiggins time as Treasurer	15,459	-
Chelsea and Westminster Hospital	Dr Sarah Cox time as President	19,648	17,204
The Leeds Teaching Hospitals NHS	Dr Suzanne Kite time as Vice-President	7,549	-
Lancashire Teaching Hospitals NHS	Dr Kirsten Baron time as Hon Secretary	1,874	1,874
Wrighton & Leigh NHS	Dr Kirsten Baron time as Hon Secretary	-	3,122
Severn hospice Ltd	Prof Derek Willis time as Treasurer	-	6,667
Three trustees (2022: Nil)	Outgoing trustees recognition of service	510	-
Three trustees (2022: 2)	Travel and subsistence costs reimbursed	983	216

No director received emoluments during the current year nor the prior year.

6 TANGIBLE FIXED ASSETS

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

7 FIXED ASSET INVESTMENTS

£85,000 has been invested in a 3 year ethical bond.

8 DEBTORS

	2023 £	2022 £
Other trade debtors	1,200	4,445
Prepayments (including PCC 2024)	66,247	90,021
Website under construction	7,776	7,776
	75,223	102,242

9 CREDITORS: amounts falling due within one year

	2023 £	2022 £
Secretariat costs	-	6,872
Other accruals	5,493	2,239
Deferred income (including PCC 2024)	8,879	24,884
Other creditors	5,828	7,305
	20,200	41,300

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 2023

10 RESTRICTED FUNDS	Balance at				Balance at 30
	1 December 2022	Income	Expenditure	Transfers	November 2023
	£	£	£		£
BRCT	13,926	-	-	-	13,926
e-ELCA	133,938	4,500	(10,616)	(500)	127,322
Juniors Committee	-	3,012	-	-	3,012
	<u>147,864</u>	<u>7,512</u>	<u>(10,616)</u>	<u>(500)</u>	<u>144,260</u>

	Balance at				Balance at 30
	1 December 2021	Income	Expenditure	Transfers	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>

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 in the current year reflects costs of the e-ELCA promotion on a stand at the 2023 PCC.

Juniors Committee

The purpose of this fund is to finance the APM juniors conference.

11 UNRESTRICTED FUNDS	Balance at				Balance at 30
	1 December 2022	Income	Expenditure	Transfers	November 2023
	£	£	£		£
Education fund	187,066	212,060	(207,226)	-	191,900
Other unrestricted funds	356,940	219,445	(214,430)	500	362,455
	<u>544,006</u>	<u>431,505</u>	<u>(421,656)</u>	<u>500</u>	<u>554,355</u>

	Balance at				Balance at 30
	1 December 2021	Income	Expenditure	Transfers	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>

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 2023

12 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted funds £	Unrestricted funds £	TOTAL 2023 £
<i>For the year ended 30 November 2023</i>			
Fixed assets	-	85,000	85,000
Current assets	144,260	492,567	636,827
Current liabilities	-	(20,200)	(20,200)
	<u>144,260</u>	<u>557,367</u>	<u>701,627</u>
	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>