

**ALL IRELAND INSTITUTE OF HOSPICE & PALLIATIVE CARE**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2019**

**ALL IRELAND INSTITUTE OF HOSPICE & PALLIATIVE CARE**

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FOR THE YEAR ENDED 31 DECEMBER 2019**

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**ALL IRELAND INSTITUTE OF HOSPICE & PALLIATIVE CARE**

**Reference and administrative details, trustees and advisers**

**FOR THE YEAR ENDED 31 DECEMBER 2019**

**Council of Partners**

**Mr Fintan Fagan**, (Chair AllHPC Council of Partners)  
CEO, St Francis Hospice Dublin

**Ms Heather Weir**, (Vice Chair NI, AllHPC Council of Partners)  
CEO, Northern Ireland Hospice

**Ms Mary Nash**, (Vice Chair RoI, AllHPC Council of Partners)  
CEO, Galway Hospice Foundation

**Ms Marie Heaney**, Director of Adult, Social & Primary Services  
Belfast Health & Social Care Trust

**Professor Anthony Staines**  
School of Nursing & Human Sciences, DCU

**Professor Charles Normand**  
Edward Kennedy Professor of Health Policy &  
Management, Dublin University Trinity College

**Ms Sharon Foley, CEO**  
Irish Hospice Foundation

**Ms Orla O'Brien, CEO**  
Lauralynn Children's Hospice

**Ms Heather Monteverde**, General Manager  
Macmillan Cancer Support NI

**Mr Eamon O'Kane**, DGM for NI & Scotland  
Marie Curie

**Professor Tony O'Brien**, Medical Director  
Marymount University Hospital & Hospice, Cork

**Mr Pat Quinlan**  
CEO, Milford Care Centre

**Dr Georgina Gethin**, Head of School of Nursing &  
Midwifery, National University of Ireland, Galway

**Ms Phil Hughes**, Interim Divisional Director of  
Community Care, Northern Health & Social Care Trust

**Ms Audrey Houlihan**  
CEO, Our Lady's Hospice and Care Services

**Ms Corrina Grimes**, Palliative Care Lead, AHP Consultant  
Public Health Agency

**ALL IRELAND INSTITUTE OF HOSPICE & PALLIATIVE CARE**

**Reference and administrative details, trustees and advisers**

**FOR THE YEAR ENDED 31 DECEMBER 2019**

**Council of Partners  
(cont'd)**

**Professor Joanne Reid**  
Professor of Nursing, School of Nursing and Midwifery,  
Queen's University Belfast

**Dr Siobhan McCarthy**, Programme Director & Lecturer  
Institute of Leadership, RCSI

**Ms Nikki Patterson**, Director of Nursingm Older People  
& Primary Care, South Eastern H&SC Trust

**Ms Melanie McClements**, Director of Older People &  
Primary Care, Southern Health & Social Care Trust

**Dr Felicity Hasson**  
Senior Lecturer School of Nursingm, University of Ulster

**Dr Caroline Dalton O'Connor**  
Lecturer Clinical Services & Practice, School of Nursing  
& Midwifery, University College Cork

**A/Prof Michael Connolly**  
Associate Professor, School of Nursing and Midwifery  
University College Dublin

**Dr Bob Brown**, Director of Primary Care & Older  
Peoples Services,  
Western Health & Social Care Trust

**Professor Alice Coffey**, Department of Nursing &  
Midwifery, University of Limerick

*Voices4Care Members:*

**Mr John Joyce**  
**Ms Eileen Wright**

**Business Address**

Education and Research Centre  
Our Lady's Hospice & Care Services  
Harolds Cross  
Dublin 6W

**Bankers**

Bank of Ireland  
1 Rathfarnham Road  
Terenure  
Dublin 6

**Charity registered  
number**

CHY1144 -Our Lady's Hospice and Care Services

**Independent auditors**

PKF O'Connor, Leddy & Holmes Limited  
Century House  
Harold's Cross Road  
Dublin 6W

**Solicitors**

Byrne Wallace  
88 Harcourt Street  
Dublin 2  
D02 DK18

# **ALL IRELAND INSTITUTE OF HOSPICE & PALLIATIVE CARE**

## **Institute's Council of Partners Report FOR THE YEAR ENDED 31 DECEMBER 2019**

The Institute's Council of Partners present their annual report together with the audited financial statements of All Ireland Institute of Hospice & Palliative Care for the year ended 31 December 2019. The Institute's Council of Partners confirm that the Annual Report and financial statements of the Institute comply with the current statutory requirements, the requirements of the Institute's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

### **Background and summary**

All Ireland Institute of Hospice & Palliative Care (AIHPC) is a leading organisation with national and international influence driving excellence in palliative care. AIHPC is a collaborative of 25 partners including the majority of universities, hospices, the five Health and Social Care Trusts, the Public Health Agency in Northern Ireland and two major charities on the island of Ireland. The Institute plays a pivotal role in supporting its partners funders and key stakeholders to improve the experience of palliative care for people with life limiting conditions and their families. The Institute actively focusses on brokering relationships and supporting collaborations on an all island basis across palliative care education, research, policy and practice. The Institute continued to operate as a going concern within 2019.

### **Objectives and Activities**

All Ireland Institute of Hospice & Palliative Care advances education, research and practice to improve the palliative care experience of people with life limiting conditions and their families.

As the palliative care sector's institute, AIHPC is:

- \* involving service users, carers and communities in palliative care delivery and development
- \* working to integrate palliative care across the health system so people are supported as early as possible
- \* supporting the development of specialist palliative care services for everyone who needs them.

### **Main activities undertaken to further the Institute's purposes for the public benefit**

The Institute continues to deliver across a wide programme in research, education, policy and practice including:

- \* Supporting the continued expansion of the Palliative Care Research Network (established in 2012) which aims to increase collaboration across the island of Ireland
- \* Continuing to support the development of palliative care education including the delivery of Project ECHO: AIHPC, the Education Network and the development of online education resources
- \* Developing and promoting the Palliative Hub - an online gateway to information about palliative care for the entire community
- \* Continuing to support the ongoing development of palliative care policy including liaising with Government Departments and national palliative care programmes in both jurisdictions
- \* Hosting and supporting conferences and workshops on key areas relating to all aspects of palliative care
- \* Supporting engagement with service users, carers and members of the community including via the Institute's Voices4Care service user, carer, citizen panel
- \* Raising awareness of the benefits of palliative care including via the annual Palliative Care Week.

### **Achievements and performance**

The Institute delivered a wide range of programmes and projects within 2019 including the following:

\* AllHPC oversaw the successful completion of the final two phases of Project ECHO AllHPC

\* The Institute continued to grow the membership of the Palliative Care Research Network (PCRN) to 49 and the Early Career Research Forum (ECRF) to 110 during 2019. The Institute held the PCRN's Annual Symposium and research prioritisation workshops during the year. AllHPC was involved in the HRB KED's PallCare4Dementia project and the EU JPND mySupport project.

\* A Palliative Care Experience Video Project, (7 videos) was undertaken in conjunction with the HSE, was successfully concluded

\* A refresh/renewal of Voices4Care (Institute's service user, carer, and interested citizen panel) was concluded during 2019.

\* A very successful raising awareness campaign - Palliative Care Week - took place from 8-14 September 2019 during which many events were held across the island of Ireland,

\* AllHPC is involved with ERASMUS EU funded EDUPALL programme which will see the creation of a European undergraduate palliative medicine curriculum and AllHPC also hosted a Palliative Care Education in Irish Medical Schools Workshop.

\* AllHPC organised a Round Table on a Public Health Approach to improving Palliative and End of Life Care in conjunction with the Irish Hospice Foundation and the Palliative Care in Partnership Programme (NI) in addition, the Institute organised a Systems not silos: Improving Palliative and End of Life Care in Secondary Care Seminar.

\* The Institute continues to promote elearning through the Palliative Hub.

These financial statements reflect the financial affairs of All Ireland Institute Of Hospice & Palliative Care. The Council of Partners is satisfied with the results for the year. The results achieved are in line with their expectations. There was a decrease in income for the period of 14% when compared to 2018. The Institute had deficit of expenditure over income of €37,793 during the year, compared with a surplus of expenditure over income of €94,449 in the prior year. The Institute's current position is assets of €372,697, liabilities of €38,840 and resulting funds of €333,857.

### **Plans for the future period**

The Institute's Council of Partners approved the Institute's Business Plan 2020 at its meeting on the 10 December 2019. The Business Plan details a wide range of activities across research, policy, practice, education, service user and care engagement, raising awareness, online gateway and building sustainability. As detailed directly below, the Institute has secured a number of external grant funding commitments.

### **Fundraising activities/Income generation**

The principal income of the Institute is from contributions from 25 partner organisations. The "CA" Collaborative Agreement between the Institute and its 25 partners became effective on the 1st of January 2016 having an initial term of 5 years and may be renewed for subsequent periods by agreement of its partners.

In addition, funding was secured from a range of sources including the Health Services Executive and Health Research Board in the Republic of Ireland and the Public Health Agency and the PHA Research & Development Division in Northern Ireland.

### **Going concern**

After making appropriate enquiries, the Institute's Council of Partners have a reasonable expectation that the Institute has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

### **Reserves policy**

The reserve policy is to provide revenue reserves for all known liabilities whilst ensuring that the funding for the annual objectives of the Institute are committed by its partners and funders in advance of each financial year. At 31 December 2019, the level of the general fund was €292,252 and restricted funds €41,605.

### **Structure, Governance & Management**

The Institute's governance and management structure are set out in the Institute's Governance Framework which was finalised and approved in February 2016. The Governance Framework details the Institute's governance committees; Council of Partners, Executive Committee, Finance and HR Committee and Palliative Care Research Network Research Governance Sub Committee including their terms of references. In addition the framework sets out the roles and responsibilities of the Host organisation (Our Lady's Hospice & Care Services) and the Director of the Institute and lists the panel of External Collaborators. The Institute's Collaborative Agreement governing AllHPC was approved by all 25 of the Institute's partner organisations on the 2 August 2018. The Institute is not directly registered with the Charity Commission as it operates under Our Lady's Hospice & Care Services charity number. The use of the OHL charity number by AllHPC is restricted to the existing funders.

AllHPC Council of Partners is responsible for the overall stewardship, strategic direction and proper functioning of AllHPC. The Council of Partners consists of one member from each of the parties to the Collaboration Agreement. It is the responsibility of each partner of the Institute to nominate a member of staff to become a member of the Institute's Council of Partners. The roles and responsibilities of partner representatives are set out in the Institute's Governance Framework.

There were two new members of the Council of Partners within 2019 and each received an induction from the Institute's Director regarding the Institute and the Institute's governance and management structure. In addition key corporate documentation was shared with the new members. Foyle Hospice ceased partnering the Institute during 2019.

The Institute's Council of Partners meet four times a year and includes 27 members (named representation from the Institute's 25 partner organisations and two members of Voices4Care (the Institute's service user, care, citizen panel). The role of the Council of Partners is to:

- \* Provide effective leadership of AllHPC within a framework of prudent and effective controls,
- \* Set the strategic direction of AllHPC based on the objectives agreed with the Partner Funders,
- \* Approve, monitor and review organisational performance.

### **Pay Policy for Senior Staff**

The Institute's pay policy is set out in the Institute's Performance Management Policy and monitored by the Finance and HR Committee. All manpower and salary decisions are approved by this committee.

### **Risk Management**

The Institute's Council of Partners has oversight of the risk management plans for the Institute including HR issues,

### **Statement on relevant audit information**

Each of the persons who are Trustees at the time when this Principal Promoter and Trustees' Report is approved has confirmed that:

- so far as the Trustee is aware, there is no relevant audit information of which the Charity's auditors are unaware,
- the Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the Company's auditors are aware of that information.

### **Post balance sheet events**

In light of the uncertain and rapidly evolving situation relating to the spread of the coronavirus (COVID-19), we have taken temporary precautionary measures intended to help minimize the risk of the virus to our employees, our partners, funders and the communities in which we participate, which could negatively impact our business. The extent to which the coronavirus (COVID-19) and our precautionary measures may impact our business will depend on future developments, which are highly uncertain and cannot be predicted at this time. The Council of Partners are of the view that there are no financial adjustments required to the financial statements for the year ended 31 December 2019 as a result of these uncertainties and that it is taking the appropriate measures to ensure the continued operation of the organisation.

## ALL IRELAND INSTITUTE OF HOSPICE & PALLIATIVE CARE

### Institute's Council of Partners responsibilities statement

The Institute's Council of Partners is responsible for preparing the Institute's Council of Partners' report and the financial statements in accordance with applicable law and accounting standards issued by the Financial Reporting Council (Generally Accepted Accounting Practice in Ireland), including FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

The law applicable to charities in Ireland requires the Institute's Council of Partners to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Institute and of the incoming resources and application of resources of the Institute for that period. In preparing these financial statements, the Institute's Council of Partners are required to

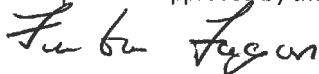
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Institute will continue in operation.

The Institute's Council of Partners are responsible for keeping proper accounting records that are sufficient to show and explain the Institute's transactions and disclose with reasonable accuracy at any time the financial position of the Institute and enable him to ensure that the financial statements comply with the Charities Act 2009 and the provisions of the trust deed. The Institute's Council of Partners are also responsible for safeguarding the assets of the Institute and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### Auditors

The auditors, PKF O'Connor Leddy & Holmes Limited will remain in office in accordance with section 383 of the Companies Act 2014.

This report was approved by the Institute's Council of Partners on 26/5/20 and signed on their behalf by:




Mr Fintan Fagan

Chair of AIHPC Council of Partners

Date:

26/5/2020



Mr Pat Quinlan

Chair of Finance and Human Resources Sub-Committee

Date:

26/5/2020



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**ALL IRELAND INSTITUTE OF HOSPICE & PALLIATIVE CARE**

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**INDEPENDENT AUDITORS' REPORT TO THE COUNCIL OF PARTNERS ON THE AUDIT OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019**

**OPINION**

We have audited the Financial statements of All Ireland Institute for Hospice and Palliative Care for the year ended 31 December 2019, which comprise the Statement of Financial Activities, the Balance Sheet, the Statement Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is Irish law and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

**IN OUR OPINION THE FINANCIAL STATEMENTS:**

- give a true and fair view of the assets, liabilities and financial position of the Institute's affairs as at 31 December 2019 and of its profit for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Charities Act 2009 and regulation 48 of the Charities Act 2009.

**BASIS FOR OPINION**

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Institute's in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**CONCLUSIONS RELATING TO GOING CONCERN**

We have nothing to report in respect of the following matters in relation to which the ISAs (Ireland) require us to report to you where:

- the Council of Partners use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Council of Partners have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Institute's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**OTHER INFORMATION**

The Council of Partners are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditors' report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, 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 we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

#### **OPINION ON OTHER MATTERS PRESCRIBED BY THE CHARITIES ACT 2009**

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the Council of Partners Report is consistent with the financial statements;
- and
- in our opinion, the Council of Partners Report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the Institute were sufficient to permit the financial statements to be readily and properly audited, and the financial statements are in agreement with the accounting records.

#### **MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION**

Based on the knowledge and understanding of the Institute and its environment obtained in the course of the audit, we have not identified material misstatements in the Council of Partners Report.

The Charities Act 2009 requires us to report to you if, in our opinion, the disclosures of Trustees' remuneration and transactions are not made. We have nothing to report in this regard.

#### **RESPECTIVE RESPONSIBILITIES**

##### **RESPONSIBILITIES OF Council of Partners FOR THE FINANCIAL STATEMENTS**

As explained more fully in the Council of Partners Responsibilities Statement on page 7, the Council of Partners are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine 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, the Council of Partners are responsible for assessing the Institute'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 the management either intends to liquidate the Institute's or to cease operations, or has no realistic alternative but to do so.

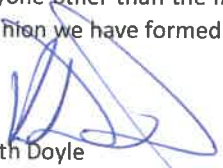
##### **AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS**

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 Auditors' 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 ISAs (Ireland) 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.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: [https://www.iaasa.ie/Publications/ISA 700 \(Ireland\)](https://www.iaasa.ie/Publications/ISA%20700%20(Ireland)). This description forms part of our Auditors' Report.

**THE PURPOSE OF OUR AUDIT WORK AND TO WHOM WE OWE OUR RESPONSIBILITY**

This report is made solely to the Institute's Council of Partners, as a body, in accordance with section 50 of the Charities Act 2009 and regulations made under section 51 of that Act. Our audit work has been undertaken so that we might state to the Institute's Council of Partners those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Institutes and its Council of Partners, as a body, for our audit work, for this report, or for the opinion we have formed.



Keith Doyle  
for and on behalf of  
PKF O'Connor, Leddy & Holmes Limited  
Statutory Audit Firm  
Century House  
Harold's Cross Road  
Dublin 6W

Date: 22/9/00

ALL IRELAND INSTITUTE OF HOSPICE & PALLIATIVE CARE

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2019

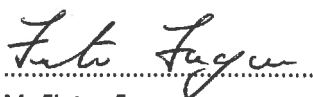
	Note	Unrestricted funds 2019 €	Restricted funds 2019 €	Total funds 2019 €	Total funds 2018 €
Core Activities	2	585,951	117,227	703,178	813,942
Other income	3	92	-	92	944
<b>Total income</b>		<b>586,043</b>	<b>117,227</b>	<b>703,270</b>	<b>814,886</b>
<b>Expenditure on:</b>					
Core activities	4	(516,336)	(224,099)	(740,436)	(720,437)
<b>Total expenditure</b>	4	<b>(516,336)</b>	<b>(224,099)</b>	<b>(740,436)</b>	<b>(720,437)</b>
<b>Net expenditure</b>		<b>69,707</b>	<b>(106,872)</b>	<b>(37,165)</b>	<b>94,449</b>
Net movement in funds		<b>69,707</b>	<b>(106,872)</b>	<b>(37,165)</b>	<b>94,449</b>
<b>Reconciliation of funds:</b>					
Total funds at 1 January		219,673	151,977	371,650	277,201
Total funds at 31 December		<b>288,880</b>	<b>45,105</b>	<b>334,485</b>	<b>371,650</b>

The Statement of Financial Activities includes all gains and losses recognised in the current or preceding year.

All activities relate to continuing operations.

The accompanying notes form part of these financial statements.

Approved by the Council of Partners on... 26 May 2020



Mr Fintan Fagan  
Chair of AIHPC Council of Partners



Mr Pat Quinlan  
Chair of Finance and Human Resources Sub-Committee

Date: 26/5/2020

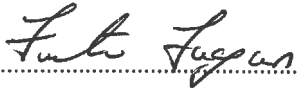
Date: 26/5/2020

ALL IRELAND INSTITUTE OF HOSPICE & PALLIATIVE CARE

BALANCE SHEET  
AS AT 31 DECEMBER 2019

	Note	€	2019 €	€	2018 €
<b>Current Assets</b>					
Cash at bank and in hand	9	367,638		412,176	
Debtors	10	<u>5,687</u>		<u>15,000</u>	
		<u>373,325</u>		<u>427,176</u>	
Creditors: amounts falling due within one year	11	<u>(38,840)</u>		<u>(55,526)</u>	
Total assets less current liabilities			<u>334,485</u>		<u>371,650</u>
<b>Charity Assets</b>					
Restricted funds			45,105		151,977
Funds	12		<u>289,380</u>		<u>219,673</u>
<b>Total Funds</b>			<u>334,485</u>		<u>371,650</u>

Approved by the Council of Partners on... 26 May 2020



Mr Fintan Fagan  
Chair of AIHPC Council of Partners

Date: 26/5/2020



Mr Pat Quinlan  
Chair of Finance and Human Resources Sub-Committee

Date: 26/5/2020

**ALL IRELAND INSTITUTE OF HOSPICE & PALLIATIVE CARE**

**CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 DECEMBER 2019**

	<b>Note</b>	<b>2019</b> <b>€</b>	<b>2018</b> <b>€</b>
<b>Cash flows from operating activities</b>			
Net cash (used in)/provided by operating activities	<b>13</b>	(44,538)	101,241
Change in cash and cash equivalents in the year	<b>13</b>	(44,538)	101,241
Cash and cash equivalents brought forward		<u>412,176</u>	<u>310,935</u>
Cash and cash equivalents carried forward	<b>13</b>	<u>367,638</u>	<u>412,176</u>

# ALL IRELAND INSTITUTE OF HOSPICE & PALLIATIVE CARE

## NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

### 1 Accounting policies

#### 1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102). The date of transition to the Charities SORP FRS 102 was 1 January 2014. This is the first set of accounts of the Institute prepared in accordance with the Charities SORP FRS 102. The Institute constitutes a public benefit entity as defined by FRS 102.

#### 1.2 Critical accounting estimates and areas of judgement

Preparation of the accounts does not require the Institute's Council of Partners and management to make significant judgements and estimates.

The Institute's Council of Partners have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The Institute's Council of Partners are of the opinion that the Institute will have sufficient resources to meet its liabilities as they fall due. The most significant areas of judgement that affect items in the accounts are detailed above. The Institute's Council of Partners have made this assessment in respect to a period of one year from the date of approval of these accounts. The trustees are of the opinion that the Institute will have sufficient resources to meet its liabilities as they fall due. The most significant areas of judgement that affect items in the accounts are detailed above.

#### 1.3 Income

Income is recognised in the period in which the Institute has entitlement to the income, the amount of income can be measured reliably and it is probable that the income will be received.

Donations are recognised when the Institute has confirmation of both the amount and settlement date. In the event of donations pledged but not received, the amount is accrued for where the receipt is considered probable. In the event that a donation is subject to conditions that require a level of performance before the Institute is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Institute and it is probable that those conditions will be fulfilled in the reporting period.

##### Restricted income

Restricted income are income assigned to a specific project and therefore must be used to fund that project exclusively.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Institute; this is normally upon notification of the interest paid or payable by the bank.

In accordance with the Charities SORP FRS 102 volunteer time is not recognised.  
Other income is measured at fair value and accounted for on an accruals basis.

#### 1.4 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the group or Institute to make a payment to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. Expenditure comprises direct costs and support costs. All expenses, including support costs, are allocated or apportioned to the applicable expenditure headings. All expenditure is stated inclusive of irrecoverable VAT.

##### Restricted expenditure

Restricted costs are costs which have a respective income and its use is exclusively to that project.

# ALL IRELAND INSTITUTE OF HOSPICE & PALLIATIVE CARE

## NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

### 1.5 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

### 1.6 Debtors

Trade and other debtors are recognised at the settlement amount less any provision for nonrecoverable debtors. Prepayments are valued at the amount repaid.

### 1.7 Creditors and provisions

Creditors and provisions are recognised where the Institute has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

### 1.8 Financial instruments

The Institute only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

### 1.9 Taxation

The Institute is exempt from taxation due to its charitable status in Ireland.

### 1.10 Fund accounting

Restricted funds are monies raised for, and their used restricted to, a specific purpose, or donations subject to donor imposed conditions.

Designated funds are monies set aside of unrestricted general funds and designated for specific purposes by the Management team.

General funds are unrestricted funds which are available for use at the discretion of the Trustee in furtherance of the general objectives of the Charity and which have not been designated for other purposes.



# ALL IRELAND INSTITUTE OF HOSPICE & PALLIATIVE CARE

## NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

### 2 Institute Income

	Unrestricted funds 2019 €	Restricted funds 2019 €	Total funds 2019 €	Total funds 2018 €
Consortium Funders	383,568	-	383,568	382,498
Health Research Board	-	70,000	70,000	94,429
Health Service Executive	100,000	-	100,000	100,000
HSC PHA & NI Board	94,125	6,724	100,849	25,561
Project ECHO	-	-	-	149,000
Standalone Projects	4,759	40,503	45,262	62,454
Irish Cancer Society	3,500	-	3,500	-
<b>Total Income</b>	<b>585,951</b>	<b>117,227</b>	<b>703,178</b>	<b>813,942</b>

In 2018, of the total income from core activities, €482,498 related to unrestricted funds and €331,444 was to restricted funds.

### 3 Other income

	Unrestricted funds 2019 €	Restricted funds 2019 €	Total funds 2019 €	Total funds 2018 €
Bank interest	92	-	92	105
Miscellaneous Income	-	-	-	839
	<b>92</b>	<b>-</b>	<b>92</b>	<b>944</b>

In 2018 the total of other income related to unrestricted funds.

### 4 Analysis of resources expended by expenditure type

	Unrestricted €	Restricted €	2019 €	2018 €
Operational Costs - Note 5	455,745	154,165	609,910	556,129
Project costs - Note 6	60,591	69,934	130,525	164,308
	<b>516,336</b>	<b>224,099</b>	<b>740,436</b>	<b>720,437</b>

In 2018, of the total costs, €453,153 related to unrestricted costs and €267,284 related to restricted costs.

### 5 Operational costs

	Unrestricted €	Restricted €	2019 €	2018 €
Wages and salaries	330,290	127,396	457,686	411,591
Staff pension costs	24,031	4,689	28,720	41,770
Staff development & recruitment	4,082	350	4,432	4,666
Host Services	25,000	-	25,000	29,500
Office Expenses	18,530	-	18,530	13,835
Travel & Subsistence	18,830	5,264	24,094	20,976
Professional Fees	20,102	-	20,102	17,850
Bank charges	381	-	381	386
Computer Expenses	13,419	16,466	29,884	10,824
Communication Costs	1,710	-	1,710	3,756
Loss/(gain) on foreign exchange	(628)	-	(628)	-
Miscellaneous	-	-	-	975
	<b>455,745</b>	<b>154,165</b>	<b>609,910</b>	<b>556,129</b>

In 2018, of total costs, €409,559 related to unrestricted costs and €146,570 related to restricted costs.

### 6 Project costs

	Unrestricted €	Restricted €	2019 €	2018 €
Education and Outreach	34,391	8,483	42,874	35,077
Research	26,200	61,451	87,651	89,433
Dissemination / Policy & Practice	-	-	-	31,290
Other Programmes	-	-	-	8,508
	<b>60,591</b>	<b>69,934</b>	<b>130,525</b>	<b>164,308</b>

In 2018, of the total costs, €43,594 related to unrestricted costs and €120,714 was to restricted costs.

# ALL IRELAND INSTITUTE OF HOSPICE & PALLIATIVE CARE

## NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

### 7 Trustee remuneration

During the year, no Trustees received any remuneration (2018 - €NIL).  
During the year, no Trustees received any benefits in kind (2018 - €NIL).  
During the year, no Trustees received any reimbursement of expenses (2018 - €NIL).

### 8 Staff costs

The average monthly number of employees was: 8 (2018: 9) and the average monthly number of employees during the year expressed as full time equivalents was as follows (including casual and part-time staff).

	2019	2018
	No.	No.
Average monthly staff	8	9

*The Institute's payroll costs are as follows*

	2019	2018
	€	€
Wages and salaries	457,686	411,591
Staff pension costs	28,720	41,770
	486,407	453,361

One staff member has received remuneration in the band between €90,000 and €100,000.

Key management remuneration amounted to €93,392 (2018-€89,900).

### 9 Cash and bank

	2019	2018
	€	€
Bank current account	166,101	225,034
Bank deposit account	201,536	187,142
	367,638	412,176

### 10 Debtors

	2019	2018
	€	€
Partners contributions receivable	-	15,000
Grant income receivable	5,687	-
	5,687	-

### 11 Creditors:

#### Amounts falling due within one year

	2019	2018
	€	€
Deferred Income	17,500	17,500
Accruals	9,195	10,780
Other Creditors	-	14,296
PAYE/PRSI	12,145	12,950
	38,840	55,526

### 12 Statement of funds

	Brought Forward	Incoming resources	Resources Expended	Carried Forward
	€	€	€	€
Restricted funds	151,977	117,227	(224,099)	45,105
Unrestricted funds	219,673	586,043	(516,336)	289,380
Total of funds	371,650	703,270	(740,435)	334,485

# ALL IRELAND INSTITUTE OF HOSPICE & PALLIATIVE CARE

## NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

### 13 Reconciliation of net movement in funds to net cash flow from operating activities

	2019	2018
	€	€
Net expenditure for the year (as per Statement of financial activities)	(37,165)	94,449
Adjustment for:		
Decrease in debtors	9,313	35,000
Increase in creditors	(16,686)	(28,208)
Net cash (used in)/provided by operating activities	<u>(44,538)</u>	<u>101,241</u>

### 14 Contingency

The Council of Partners have estimated that a contingent liability of €125,000 exists in respect of potential future redundancy costs.

### 15 Related party transactions

There were no related party disclosures during the current or preceding year.

### 16 Post balance sheet events

In light of the uncertain and rapidly evolving situation relating the spread of the Coronavirus (COVID-19) we have taken temporary precautionary measures intended to help minimize the risk of the virus to our employees, our partners, funders and the communities in which we participate, which could negatively impact our business. The extent to which the coronavirus (COVID-19) and our precautionary measures may impact our business will depend on future developments, which are highly uncertain and cannot be predicted at this time. The Council of Partners are of the view that there are no financial adjustments required to the financial statements for the year ended 31 December 2019 as a result of these uncertainties and that it is taking the appropriate measures to ensure the continued operation of the organisation.

### 17 Approval of financial statements

The financial statements were approved on.....

26 May 2020