

# INTERNATIONAL LYMPHOEDEMA FRAMEWORK

England & Wales · Charity number 1134989

## Details

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Other names	ILF
Status	Registered
Legal form	Charitable company
Company number	<a href="#">06792587</a>
Registered	2010-03-17
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	53 Crestway London SW15 5DB
Phone	02088762965
Email	<a href="mailto:info@lympho.org">info@lympho.org</a>
Website	<a href="http://www.lympho.org">http://www.lympho.org</a>

## Activities

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**Objects:** (I) UNDERTAKE, MANAGE AND PROMOTE RESEARCH, EDUCATION, TRAINING AND IMPLEMENTATION OF RESEARCH-BASED PRACTICE RELATING TO CLINICAL CONDITIONS INVOLVING OR RELATING TO LYMPHOEDEMA AND OTHER SIMILAR ACUTE OR CHRONIC CONDITIONS IN COMMUNITY OR HOSPITAL SETTINGS AND OTHER MATTERS RELATING TO HEALTH; AND(II) TO PROMOTE, DEVELOP AND DEAL WITH THE RESULTS AND PRODUCTS OF THE OBJECTS FORWHICH THE CHARITY IS ESTABLISHED.

**Activities:** The charity's objectives and activities are to undertake, manage and promote research, education, training and implementation of research based practice relating to clinical conditions involving or relating to lymphoedema and other similar acute or chronic conditions in community or hospital settings and other matters relating to health.

## Classification

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- **How:** Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** Other Defined Groups, The General Public/mankind

## Geography

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- **Area of benefit:** UNDEFINED. IN PRACTICE, NATIONAL AND OVERSEAS
- Australia
- Belgium
- Brazil
- Bulgaria
- Canada
- Denmark
- France
- Greece
- India
- Ireland
- Italy
- Japan
- Netherlands
- Uganda
- United States

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-29	£86,981	£49,767	-	-
2023-12-30	£370,392	£447,242	-	-
2022-12-31	£133,548	£135,295	-	-
2021-12-31	£189,729	£181,584	-	-
2020-12-31	£117,556	£92,058	-	-

## Trustees

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Name	Role	Appointed
<b>PROFESSOR CHRISTINE JOY MOFFATT</b>	Chair	
David Howard Keast		2018-05-24
NURSE SUSAN JENSEN NORREGAARD		2012-01-12

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**INTERNATIONAL LYMPHOEDEMA FRAMEWORK**

England & Wales - Charity number 1134989

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# Accounts

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**Charity number: 1134989**  
**Company number: 06792587**

**International Lymphoedema Framework**

**(A company limited by guarantee)**

**Trustees' report and financial statements**

**for the year ended 29 December 2024**

# **International Lymphoedema Framework**

## **(A company limited by guarantee)**

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**International Lymphoedema Framework  
(A company limited by guarantee)**

**Legal and administrative information**

**Charity number** 1134989

**Company registration number** 06792587

**Registered office** 7-8 Ritz Parade  
Western Avenue  
London  
W5 3RA

**Trustees** D H Keast  
C J Moffatt  
S Norregaard

**Secretary** D H Keast

**Independent examiner** Arvind Joshi FCA,CTA,DchA  
Levy + Partners Limited  
Chartered Accountants  
7-8 Ritz Parade  
Western Avenue  
London  
W5 3RA

**Bankers** Santander UK PLC  
BBAM  
Bridle Road  
Bootle  
Merseyside L30 4GB

Lloyds Bank Plc  
25 Gresham Street  
London EC2V 7HN

# **International Lymphoedema Framework**

## **(A company limited by guarantee)**

### **Report of the directors' (incorporating the trustees report) for the year ended 29 December 2024**

The directors' present their report and the unaudited financial statements for the year ended 29 December 2024. For the purposes of charity law in England and Wales the directors are also the charity trustees and this directors' report is also the report of the charity trustees.

#### **Structure**

International Lymphoedema Framework (ILF) which is a company limited by guarantee and accordingly does not have a share capital, was incorporated as International Lymphoedema Framework Limited on 15 January 2009. The change of name was approved by special resolution on 15 January 2009 and registered on 29 January 2009. The company was registered as a charity on 17 March 2010.

#### **Governance and management**

The company's governing document is the Memorandum and Articles of Association.

#### **Objectives and activities**

#### **Changes to the board of Directors**

The directors who served throughout the period under review were

D H Keast

C J Moffatt

S Norregaard

#### **Achievements and performance**

The ILF has had a busy year pursuing the steams of work within its strategy. National Frameworks celebrated Lymphoedema awareness day on March 6th contributing to a greater awareness of the global toll of Lymphoedema. New work has begun in Uganda and in 2024 an epidemiology population study was completed showing 7% of the population affected in this low - income country. Dr Narahari in Kasaragod, Kerala (India) completed the Gates funded replication of his model of care and proved that the similar results could be achieved in all centres. His work has been recognised by the WHO as a replicable model of care for low-income countries.

ILF has been extending its work for children with Lymphoedema, a rare disease, requiring very specialist diagnosis and treatment. This work includes running national and international camps. Research is ongoing to validate quality of life tools for children and adolescents, self-efficacy questionnaires for parents and professionals and mixed methods research to understand the impact on siblings. ILF is a partner in Erasmus funded project to develop education materials for professionals treating children with Lymphoedema. The partners are drawn from Denmark, Italy, France, Turkey, Poland, Czech Republic with the ILF acting as the umbrella organisation responsible for dissemination. The National Frameworks continue to lobby to solve the provision of care in each country with some important success in increasing reimbursement and access to care.

The National Framework Committee has been active throughout 2024 with two representatives attending the bi-monthly online meetings that are repeated to allow participants from all parts of the globe to be able to attend. The new Framework Board is a pivotal development in the structure and process of the ILF as the work expands.

## **International Lymphoedema Framework (A company limited by guarantee)**

### **Report of the directors' (incorporating the trustees report) for the year ended 29 December 2024**

#### **Future work 2025**

ILF will hold an international conference with the Canadian Lymphoedema Framework in Niagara Falls, Canada, October 23rd to 25th. The conference will include two patient conferences designed by patients and available at a minimum cost. The conference will also partner with the International Lipoedema Association who will have a dedicated stream within the main conference. It is estimated that 500 delegates will attend with over 100 invited speakers. The complex programme includes the latest developments in the field of Lymphoedema as well as providing a platform for the National Frameworks to share their work. The conference programme will include master classes from international experts, round table discussions, symposium founded by our medical device sponsors and skills sessions within the large exhibition.

Three new projects will evolve in 2025

ILF COMPAS is a collaboration with experts in the APAC region. The aim of this work is to improve collaboration with colleagues in the region and to increase the knowledge and use of compression therapy. The first meeting with 100 international experts took place in Osaka, Japan and was funded by MEDI one of ILF long term partners. This successful collaboration has resulted in two streams of work.

- o Systematic review and consensus guidelines on compression and surgery
- o Systematic review and consensus on compression and cellulitis.

The protocols have been written and the steering committees established for this ambitious work. The next meeting has already been confirmed in Sydney, Australia in March 2026 in partnership with the Australian Lymphoedema Association and the ALERT group.

ILF remain committed to undertaking joint projects with other international associations. At the ILF conference in Canada a document on management of the lower limb will be launched. This is a collaboration with the European Wound Management Association, the largest charity in Europe working in this field and the ILF

ILF are also proud to be working with the STRIDE document published by Journal of Wound Care. This document is a further addition to the first addition which addressed the compression for the leg with this new addition addressing management of compression for the upper body. Plans for an international platform of educational materials on Lymphoedema and Lipoedema will be launched. This project is supported by Essity another key sponsor of the ILF. The vision for this project is to provide a go to resource for anyone seeking robust information.

The ILF plan to launch a further two new websites: children with Lymphoedema and a management of Lymphoedema in low-income website. Further international conferences have been agreed in Italy in 2026 and Uganda 2027.

#### **Public benefit**

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's objectives and activities and in planning future activities. It is the judgement of the trustees that activities in pursuit of the above objectives fully meet the public benefit test, which they have kept in mind in planning programmes for the charity.

**International Lymphoedema Framework**  
**(A company limited by guarantee)**

**Report of the directors' (incorporating the trustees report)**  
**for the year ended 29 December 2024**

**Financial review**

	<b>£</b>
Surplus/(Deficit) on ordinary activities	37,214
Retained reserves brought forward	28,076
Retained reserves carried forward	<u>65,290</u>

**Statement of directors' (trustees) responsibilities**

The trustees (who are also directors of International Lymphoedema Framework for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

On behalf of the board

**D H Keast**  
**Director (Trustee)**

Date: 14 October 2025

## **International Lymphoedema Framework (A company limited by guarantee)**

### **Independent examiner's report to the trustees on the unaudited financial statements of International Lymphoedema Framework.**

I report on the accounts of International Lymphoedema Framework for the year ended 29 December 2024 set out on pages to 13.

#### **Responsibilities and basis of report**

As the charity's trustees of the 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 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 charity'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 examiner's report**

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.

**Arvind Joshi FCA,CTA,DchA**

#### **Independent examiner**

Levy + Partners Limited  
Chartered Accountants  
7-8 Ritz Parade  
Western Avenue  
London W5 3RA

Date: 14 October 2025

**International Lymphoedema Framework**  
**(A company limited by guarantee)**

**Statement of financial activities (incorporating the income and expenditure account)**

**For the year ended 29 December 2024**

	Notes	Unrestricted funds £	2024 Total £	2023 Total £
<b>Income</b>				
Memberships and sponsorships		84,000	84,000	95,400
Projects and other income		2,981	2,981	274,992
<b>Total income</b>		<u>86,981</u>	<u>86,981</u>	<u>370,392</u>
<b>Expenditure</b>				
Charitable activities	2	40,803	40,803	425,622
Governance costs	3	8,964	8,964	21,620
<b>Total expenditure</b>		<u>49,767</u>	<u>49,767</u>	<u>447,242</u>
<b>Net movement in funds</b>		37,214	37,214	(76,850)
Total funds brought forward		<u>28,076</u>	<u>28,076</u>	<u>104,926</u>
<b>Total funds carried forward</b>		<u>65,290</u>	<u>65,290</u>	<u>28,076</u>

All of the above amounts relate to continuing activities. There are no restricted funds.

There are no recognised gains or losses other than the surplus or deficit for the above two financial years.

**The notes on pages 9 to 13 form an integral part of these financial statements.**

**International Lymphoedema Framework  
(A company limited by guarantee)**

**Balance sheet  
as at 29 December 2024**

	Notes	£	2024 £	£	2023 £
<b>Current assets</b>					
Debtors	7	47,404		27,165	
Cash at bank and in hand		137,687		92,411	
		<u>185,091</u>		<u>119,576</u>	
<b>Creditors: amounts falling due within one year</b>					
	8	(119,801)		(91,500)	
<b>Net current assets</b>			<u>65,290</u>		<u>28,076</u>
<b>Net assets</b>			<u>65,290</u>		<u>28,076</u>
<b>The funds of the charity:</b>					
Unrestricted income funds	9		<u>65,290</u>		<u>28,076</u>
<b>Total funds</b>			<u><u>65,290</u></u>		<u><u>28,076</u></u>

The Balance Sheet continues on the following page.

**The notes on pages 9 to 13 form an integral part of these financial statements.**

**International Lymphoedema Framework  
(A company limited by guarantee)**

**Balance sheet (continued)**

**Trustees (Directors) statements required by the Companies Act 2006  
for the year ended 29 December 2024**

In approving these financial statements as trustees of the company we hereby confirm:

that for the year stated above the charitable company was entitled to the exemption from an audit under section 477 of the Companies Act 2006.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

The trustees/directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The financial statements were approved by the board on 14 October 2025 and signed on its behalf by

**D H Keast  
Director (Trustee)**

*Company number: 06792587*

**The notes on pages 9 to 13 form an integral part of these financial statements.**



# International Lymphoedema Framework (A company limited by guarantee)

## Notes to financial statements for the year ended 29 December 2024

### 1.5. Defined benefit pension schemes

The charity operates a defined benefit pension scheme for employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

Current service costs, past service costs and gains and losses on settlements and curtailments are charged to appropriate resources expended categories in the statement of financial activities. Past service costs are recognised over the vesting period or immediately if the benefits have vested. When a settlement (eliminating all obligations for benefits already accrued) or a curtailment (reducing future obligations as a result of a material reduction in the scheme membership or a reduction in future entitlement) occurs, the obligation and related plan assets are remeasured using current actuarial assumptions and the resultant gain or loss is recognised in the statement of financial activities during the period in which the settlement or curtailment occurs.

The interest cost and the expected return on assets are shown as a net amount as other finance costs or income. Net pension finance costs are allocated to appropriate resources expended categories in the statement of financial activities. Net pension finance income is recognised as an incoming resource in the statement of financial activities. Actuarial gains and losses are recognised immediately as other recognised gains and losses in the statement of financial activities.

Pension scheme assets are valued at fair value at the balance sheet date. Fair value is based on market price information and in the case of quoted securities is the published bid price. Pension scheme liabilities are measured on an actuarial basis using the projected unit method and are discounted to their present value using a rate equivalent to the current rate of return on a high quality corporate bond of equivalent currency and term to the scheme liabilities. The pension scheme [Either: "surplus (to the extent that it can be recovered) OR "deficit"] is recognised in full on the balance sheet, net of related deferred tax.

### 1.6. Foreign currencies

### 1.7. Going concern

The financial statements have been prepared on the assumption that the charitable company is able to carry on operations as a going concern, which the directors consider appropriate having regard to the circumstances.

## 2. Cost of charitable activities

	Unrestricted funds £	2024 Total £	2023 Total £
Outreach	3,728	3,728	9,613
ILF Conferance 2023	-	-	336,906
Organisational assistance	18,000	18,000	47,420
Erasmus Project	2,617	2,617	-
Publications	1,458	1,458	3,330
Research costs	15,000	15,000	28,353
	<u>40,803</u>	<u>40,803</u>	<u>425,622</u>

**International Lymphoedema Framework  
(A company limited by guarantee)**

**Notes to financial statements  
for the year ended 29 December 2024**

**3. Governance costs**

	<b>Unrestricted funds £</b>	<b>2024 Total £</b>	<b>2023 Total £</b>
Meeting and travelling	1,536	1,536	14,865
Accountancy fees	1,000	1,000	1,550
General expenses	5,941	5,941	4,100
Bank charges	487	487	1,105
	<u>8,964</u>	<u>8,964</u>	<u>21,620</u>

**4. Employees**

**Employment costs**

No salaries or wages have been paid to employees, including the trustees, during the year.

Other pension costs above represents the total operating charge included in resources expended in the statement of financial activities and does not include amounts included in other finance cost and other recognised gains and losses.

**Number of employees**

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

	<b>2024 Number</b>	<b>2023 Number</b>
	<u>12</u>	<u>12</u>

No remuneration was paid to the trustees.

**5. Taxation**

The charity is exempt from tax on its charitable activities as it is a registered charity.

**International Lymphoedema Framework  
(A company limited by guarantee)**

**Notes to financial statements  
for the year ended 29 December 2024**

<b>6. Tangible fixed assets</b>	<b>Office equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
At 30 December 2023	923	923
At 30 December 2023 and At 29 December 2024	923	923
	<u>923</u>	<u>923</u>
<b>Depreciation</b>		
At 30 December 2023	923	923
At 30 December 2023 and At 29 December 2024	923	923
	<u>923</u>	<u>923</u>
<b>Net book values</b>		
At 29 December 2024	-	-
	<u>-</u>	<u>-</u>
<b>7. Debtors</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Other debtors	33,491	27,165
Prepayments	13,913	-
	<u>47,404</u>	<u>27,165</u>
	<u>47,404</u>	<u>27,165</u>
<b>8. Creditors: amounts falling due within one year</b>	<b>Year ended</b>	<b>Year ended</b>
	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Social security costs	-	-
Other creditors	47,119	42,000
Accruals and deferred income	72,682	49,500
	<u>119,801</u>	<u>91,500</u>
	<u>119,801</u>	<u>91,500</u>

**International Lymphoedema Framework  
(A company limited by guarantee)**

**Notes to financial statements  
for the year ended 29 December 2024**

**9. Analysis of net assets between funds**

	<b>Unrestricted funds £</b>	<b>Total funds £</b>
Fund balances at 29 December 2024 as represented by:		
Current assets	185,091	185,091
Current liabilities	(119,801)	(119,801)
	<u>65,290</u>	<u>65,290</u>

There are no restricted funds. All assets and liabilities relate to unrestricted funds.

**10. Unrestricted funds**

	<b>At 1 January 2023 £</b>	<b>Incoming resources £</b>	<b>Outgoing resources £</b>	<b>At 31 December 2024 £</b>
Unrestricted Funds	<u>28,076</u>	<u>86,981</u>	<u>(49,767)</u>	<u>65,290</u>

**11. Related party transactions**

There were no related party transactions during the year.

**12. Company limited by guarantee**

International Lymphoedema Framework is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute an amount not exceeding £10 to the assets of the charitable company in the event of winding up while he or she is a member, or within one year after he or she ceases to be a member.

**INTERNATIONAL LYMPHOEDEMA FRAMEWORK**

England & Wales - Charity number 1134989

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# Accounts

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**Charity number: 1134989**  
**Company number: 06792587**

**International Lymphoedema Framework**  
**(A company limited by guarantee)**  
**Trustees' report and financial statements**  
**for the year ended 30 December 2023**

# **International Lymphoedema Framework**

## **(A company limited by guarantee)**

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**International Lymphoedema Framework**  
**(A company limited by guarantee)**

**Legal and administrative information**

**Charity number** 1134989

**Company registration number** 06792587

**Registered office** 7-8 Ritz Parade  
Western Avenue  
London  
W5 3RA

**Trustees** D H Keast  
C J Moffatt  
S Norregaard  
I M Quere (Resigned on 11/06/2023)  
M J Thomas (Resigned on 11/06/2023)  
T Karlmark (Resigned on 11/06/2023)  
E Collard (Resigned on 11/06/2023)  
M Sykorova (Resigned on 11/06/2023)  
S G Murray (Resigned on 11/06/2023)  
Dr S R Narahari (Resigned on 11/06/2023)

**Secretary** D H Keast

**Independent examiner** Arvind Joshi FCA,CTA,DchA  
Levy + Partners Limited  
Chartered Accountants  
7-8 Ritz Parade  
Western Avenue  
London  
W5 3RA

**Bankers** Santander UK PLC  
BBAM  
Bridle Road  
Bootle  
Merseyside L30 4GB

Lloyds Bank Plc  
25 Gresham Street  
London EC2V 7HN

## **International Lymphoedema Framework (A company limited by guarantee)**

### **Report of the directors' (incorporating the trustees report) for the year ended 30 December 2023**

The directors' present their report and the unaudited financial statements for the year ended 30 December 2023. For the purposes of charity law in England and Wales the directors are also the charity trustees and this directors' report is also the report of the charity trustees.

#### **Structure**

International Lymphoedema Framework (ILF) which is a company limited by guarantee and accordingly does not have a share capital, was incorporated as International Lymphoedema Framework Limited on 15 January 2009. The change of name was approved by special resolution on 15 January 2009 and registered on 29 January 2009. The company was registered as a charity on 17 March 2010.

#### **Governance and management**

The company's governing document is the Memorandum and Articles of Association.

#### **Objectives and activities**

#### **Changes to the board of Directors**

The directors who served throughout the period under review were

D H Keast  
C J Moffatt  
S Norregaard

Following the establishment of the internal Framework Panels I M Quere, M J Thomas, T Karlmark, E Collard, M Sykороva, S G Murray, Dr S R Narahari retired on 11/06/2023 to serve on the panels.

#### **Achievements and performance**

ILF held a very successful international conference in Nottingham, UK from the 13th to 15th June 2023. The conference was in partnership with the Welsh Lymphoedema Framework, Dr.Melanie Thomas of which chaired the scientific committee which oversaw the sessions at the conference. In addition, the conference included sessions with the International Lipoedema Association who have been partners since November 2021. The conference included a dedicated patient conference which was supported by the UK organisations that included the British Lymphology Society, the Lymphoedema Support Network and other charities. Over 500 people attended the conference which was also live streamed.

During the event the ILF launched its low income stream with delegates attending from East Africa and India.

The ILF continued to grow throughout 2023 and continued its work streams, which included the development and validation of a quality of life tool for children with Lymphoedema and further planning for the next international camp to be held in 2024. The narrative systematic review on chronic oedema outcome measures was undertaken and presented at the conference. LIMPRINT epidemiology study continued with preparation for studies in Uganda and Bulgaria. The partnership with Dr Narahari in Kerala in India continues with recognition given by the WHO on the model of integrated care that is being rolled out under a Gates Foundation funded project.

The increasing number of frameworks necessitated a change in the governance of the ILF, with a slimming down of the executive board and the introduction of framework panels to enhance the ability of the national frameworks to work together and to plan and oversee the future, the strategy and the projects of the ILF.

# **International Lymphoedema Framework**

## **(A company limited by guarantee)**

### **Report of the directors' (incorporating the trustees report) for the year ended 30 December 2023**

#### **Public benefit**

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's objectives and activities and in planning future activities. It is the judgement of the trustees that activities in pursuit of the above objectives fully meet the public benefit test, which they have kept in mind in planning programmes for the charity.

#### **Financial review**

	<b>£</b>
Surplus/(Deficit) on ordinary activities	(76,850)
Retained reserves brought forward	104,926
	<hr/>
Retained reserves carried forward	28,076
	<hr/> <hr/>

#### **Statement of directors' (trustees) responsibilities**

The trustees (who are also directors of International Lymphoedema Framework for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK (United Kingdom Generally Accepted Accounting Practice).

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On behalf of the board

**D H Keast**  
**Director (Trustee)**

Date: 23 August 2024

## **International Lymphoedema Framework (A company limited by guarantee)**

### **Independent examiner's report to the trustees on the unaudited financial statements of International Lymphoedema Framework.**

I report on the accounts of International Lymphoedema Framework for the year ended 30 December 2023 set out on pages to 12.

#### **Responsibilities and basis of report**

As the charity's trustees of the 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 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 charity'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 examiner's report**

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.

**Arvind Joshi FCA,CTA,DchA**

#### **Independent examiner**

Levy + Partners Limited  
Chartered Accountants  
7-8 Ritz Parade  
Western Avenue  
London W5 3RA

Date: 23 August 2024

**International Lymphoedema Framework**  
**(A company limited by guarantee)**

**Statement of financial activities (incorporating the income and expenditure account)**

**For the year ended 30 December 2023**

	Notes	Unrestricted funds £	2023 Total £	2022 Total £
<b>Income</b>				
Memberships and sponsorships		95,400	95,400	125,800
Projects and other income		274,992	274,992	7,748
<b>Total income</b>		<u>370,392</u>	<u>370,392</u>	<u>133,548</u>
<b>Expenditure</b>				
Charitable activities	2	425,622	425,622	105,521
Governance costs	3	21,620	21,620	29,774
<b>Total expenditure</b>		<u>447,242</u>	<u>447,242</u>	<u>135,295</u>
<b>Net movement in funds</b>		(76,850)	(76,850)	(1,747)
Total funds brought forward		104,926	104,926	106,673
<b>Total funds carried forward</b>		<u>28,076</u>	<u>28,076</u>	<u>104,926</u>

All of the above amounts relate to continuing activities. There are no restricted funds.

There are no recognised gains or losses other than the surplus or deficit for the above two financial years.

**The notes on pages 8 to 12 form an integral part of these financial statements.**

**International Lymphoedema Framework  
(A company limited by guarantee)**

**Balance sheet  
as at 30 December 2023**

	Notes	£	2023 £	£	2022 £
<b>Current assets</b>					
Debtors	7	27,165		87,055	
Cash at bank and in hand		92,411		109,926	
		<u>119,576</u>		<u>196,981</u>	
<b>Creditors: amounts falling due within one year</b>					
	8	<u>(91,500)</u>		<u>(92,055)</u>	
<b>Net current assets</b>			<u>28,076</u>		<u>104,926</u>
<b>Net assets</b>			<u>28,076</u>		<u>104,926</u>
<b>The funds of the charity:</b>					
Unrestricted income funds	9		<u>28,076</u>		<u>104,926</u>
<b>Total funds</b>			<u>28,076</u>		<u>104,926</u>

The Balance Sheet continues on the following page.

**The notes on pages 8 to 12 form an integral part of these financial statements.**

**International Lymphoedema Framework  
(A company limited by guarantee)**

**Balance sheet (continued)**

**Trustees (Directors) statements required by the Companies Act 2006  
for the year ended 30 December 2023**

In approving these financial statements as trustees of the company we hereby confirm:

that for the year stated above the charitable company was entitled to the exemption from an audit under section 477 of the Companies Act 2006.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

The trustees/directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The financial statements were approved by the board on 23 August 2024 and signed on its behalf by

**D H Keast  
Director (Trustee)**

*Company number: 06792587*

**The notes on pages 8 to 12 form an integral part of these financial statements.**

# **International Lymphoedema Framework**

## **(A company limited by guarantee)**

### **Notes to financial statements**

#### **for the year ended 30 December 2023**

#### **1. Statement of compliance**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year. The transition to FRS 102 has resulted in no changes in accounting policies to those applied previously.

##### **1.1. Basis of accounting**

The financial statements have been prepared under the historical cost convention and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice 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)' and the Companies Act 2006.

##### **1.2. Income**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

##### **1.3. Expenditure**

Expenditure is recognised in the period in which the expenditure is incurred. Expenditure 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 charitable company 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.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

##### **1.4. Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Office equipment	-	25% on reducing balance basis
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# International Lymphoedema Framework (A company limited by guarantee)

## Notes to financial statements for the year ended 30 December 2023

### 1.5. Defined benefit pension schemes

The charity operates a defined benefit pension scheme for employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

Current service costs, past service costs and gains and losses on settlements and curtailments are charged to appropriate resources expended categories in the statement of financial activities. Past service costs are recognised over the vesting period or immediately if the benefits have vested. When a settlement (eliminating all obligations for benefits already accrued) or a curtailment (reducing future obligations as a result of a material reduction in the scheme membership or a reduction in future entitlement) occurs, the obligation and related plan assets are remeasured using current actuarial assumptions and the resultant gain or loss is recognised in the statement of financial activities during the period in which the settlement or curtailment occurs.

The interest cost and the expected return on assets are shown as a net amount as other finance costs or income. Net pension finance costs are allocated to appropriate resources expended categories in the statement of financial activities. Net pension finance income is recognised as an incoming resource in the statement of financial activities. Actuarial gains and losses are recognised immediately as other recognised gains and losses in the statement of financial activities.

Pension scheme assets are valued at fair value at the balance sheet date. Fair value is based on market price information and in the case of quoted securities is the published bid price. Pension scheme liabilities are measured on an actuarial basis using the projected unit method and are discounted to their present value using a rate equivalent to the current rate of return on a high quality corporate bond of equivalent currency and term to the scheme liabilities. The pension scheme [Either: "surplus (to the extent that it can be recovered) OR "deficit"] is recognised in full on the balance sheet, net of related deferred tax.

### 1.6. Foreign currencies

### 1.7. Going concern

The financial statements have been prepared on the assumption that the charitable company is able to carry on operations as a going concern, which the directors consider appropriate having regard to the circumstances.

## 2. Cost of charitable activities

	<b>Unrestricted funds £</b>	<b>2023 Total £</b>	<b>2022 Total £</b>
Outreach	9,613	9,613	-
ILF Conference 2023	336,906	336,906	-
Organisational assistance	47,420	47,420	105,521
Publications	3,330	3,330	-
Research costs	28,353	28,353	-
	<u>425,622</u>	<u>425,622</u>	<u>105,521</u>

**International Lymphoedema Framework  
(A company limited by guarantee)**

**Notes to financial statements  
for the year ended 30 December 2023**

**3. Governance costs**

	<b>Unrestricted funds £</b>	<b>2023 Total £</b>	<b>2022 Total £</b>
Meeting and travelling	14,865	14,865	24,862
Accountancy fees	1,550	1,550	1,184
General expenses	4,100	4,100	3,905
Bank charges	1,105	1,105	(177)
	<u>21,620</u>	<u>21,620</u>	<u>29,774</u>

**4. Employees**

**Employment costs**

No salaries or wages have been paid to employees, including the trustees, during the year.

Other pension costs above represents the total operating charge included in resources expended in the statement of financial activities and does not include amounts included in other finance (cost)/income and other recognised gains and losses.

**Number of employees**

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

	<b>2023 Number</b>	<b>2022 Number</b>
	<u>12</u>	<u>12</u>

No remuneration was paid to the trustees.

**5. Taxation**

The charity is exempt from tax on its charitable activities as it is a registered charity.

**International Lymphoedema Framework  
(A company limited by guarantee)**

**Notes to financial statements  
for the year ended 30 December 2023**

<b>6. Tangible fixed assets</b>	<b>Office equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
At 1 January 2023	923	923
At 1 January 2023 and At 30 December 2023	923	923
	<u>923</u>	<u>923</u>
<b>Depreciation</b>		
At 1 January 2023	923	923
At 1 January 2023 and At 30 December 2023	923	923
	<u>923</u>	<u>923</u>
<b>Net book values</b>		
At 30 December 2023	-	-
	<u>-</u>	<u>-</u>
<b>7. Debtors</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other debtors	27,165	47,400
Prepayments	-	39,655
	<u>27,165</u>	<u>87,055</u>
	<u>27,165</u>	<u>87,055</u>
<b>8. Creditors: amounts falling due within one year</b>	<b>Year ended</b>	<b>Year ended</b>
	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Social security costs	-	-
Other creditors	42,000	973
Accruals and deferred income	49,500	91,082
	<u>91,500</u>	<u>92,055</u>
	<u>91,500</u>	<u>92,055</u>

**International Lymphoedema Framework  
(A company limited by guarantee)**

**Notes to financial statements  
for the year ended 30 December 2023**

**9. Analysis of net assets between funds**

	<b>Unrestricted funds £</b>	<b>Total funds £</b>
Fund balances at 30 December 2023 as represented by:		
Current assets	119,576	119,576
Current liabilities	(91,500)	(91,500)
	<u>28,076</u>	<u>28,076</u>

There are no restricted funds. All assets and liabilities relate to unrestricted funds.

**10. Unrestricted funds**

	<b>At 1 January 2023 £</b>	<b>Incoming resources £</b>	<b>Outgoing resources £</b>	<b>At 31 December 2023 £</b>
Unrestricted Funds	<u>104,926</u>	<u>370,392</u>	<u>(447,242)</u>	<u>28,076</u>

**11. Related party transactions**

There were no related party transactions during the year.

**12. Company limited by guarantee**

International Lymphoedema Framework is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute an amount not exceeding £10 to the assets of the charitable company in the event of winding up while he or she is a member, or within one year after he or she ceases to be a member.

**INTERNATIONAL LYMPHOEDEMA FRAMEWORK**

England & Wales - Charity number 1134989

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# Accounts

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**Charity number: 1134989**  
**Company number: 06792587**

**International Lymphoedema Framework**

**(A company limited by guarantee)**

**Trustees' report and financial statements**

**for the year ended 31 December 2022**

**International Lymphoedema Framework  
(A company limited by guarantee)**

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**International Lymphoedema Framework**  
**(A company limited by guarantee)**

**Legal and administrative information**

**Charity number** 1134989

**Company registration number** 06792587

**Registered office** 7-8 Ritz Parade  
Western Avenue  
London  
W5 3RA

**Trustees** D H Keast  
C J Moffatt  
S Norregaard  
I M Quere  
M J Thomas  
T Karlmark  
E Collard  
M Sykorova  
S G Murray  
Dr S R Narahari

**Secretary** D H Keast

**Independent examiner** Arvind Joshi FCA,CTA,DchA  
Levy + Partners Limited  
Chartered Accountants  
7-8 Ritz Parade  
Western Avenue  
London  
W5 3RA

**Bankers** Santander UK PLC  
BBAM  
Bridle Road  
Bootle  
Merseyside L30 4GB

Lloyds Bank Plc  
25 Gresham Street  
London EC2V 7HN

## **International Lymphoedema Framework (A company limited by guarantee)**

### **Report of the directors' (incorporating the trustees report) for the year ended 31 December 2022**

The directors' present their report and the unaudited financial statements for the year ended 31 December 2022. For the purposes of charity law in England and Wales the directors are also the charity trustees and this directors' report is also the report of the charity trustees.

#### **Structure**

International Lymphoedema Framework (ILF) which is a company limited by guarantee and accordingly does not have a share capital, was incorporated as International Lymphoedema Framework Limited on 15 January 2009. The change of name was approved by special resolution on 15 January 2009 and registered on 29 January 2009. The company was registered as a charity on 17 March 2010.

#### **Governance and management**

The company's governing document is the Memorandum and Articles of Association.

#### **Objectives and activities**

The company's objectives and activities are to undertake, manage and promote research, education, training and implementation of research based practice relating to clinical conditions involving or relating to lymphoedema and other similar acute or chronic conditions in community or hospital settings and other matters relating to health.

#### **Changes to the board of Directors**

'There have been no changes in the board of directors in the period under review'

#### **Achievements and performance**

##### **A General progress and 2023 conference planning**

The ILF has had a very busy and productive time since reporting at the last AGM in November 2021 despite the impact of the COVID pandemic. While we did not hold an international conference during 2022 nevertheless all work streams continued and this included the planning of the 2023 international conference to be held in Nottingham, UK. from the 13th to 15th June 2023. This conference is a partnership with the Welsh Lymphoedema Framework and has been under the direction of Dr. Melanie Thomas who chaired the scientific committee. In addition, the conference includes session with the International Lipoedema Association who have been partners since November 2021. The conference also includes a dedicated patient conference and has been supported by the UK organisations that include the British Lymphology Society, Lymphoedema Support Network and other charities. Active local support has been received from Nottingham University, Nottingham Trent University and Nottingham University NHS Trust.

The ILF secretariat changed in November 2022 to woundcarepeople. This requirement reflected the growth in the ILF and the need for greater multi- media capacity, publishing support and increased global reach. This has been reflected in the 2023 conference which is including a fully hybrid event and videoing capability.

# **International Lymphoedema Framework**

## **(A company limited by guarantee)**

### **Report of the directors' (incorporating the trustees report) for the year ended 31 December 2022**

#### **B Reports of workstreams**

##### **1 Genital Lymphoedema**

The first publication on genital Lymphoedema was published at the last ILF conference in 2021 and was a synthesis of the work undertaken by this group which included understanding the scope and clinical issues of diagnosis and treatment of genital Lymphoedema. This work was led by Dr. Melanie Thomas and plans are commencing for a Position document on Genital Lymphoedema in the next year. This work has been associated with a number of the medical device companies developing new products for this indication.

##### **2 Chronic Oedema Outcome Study.**

This work stream has been led by two directors, Martina Sykorova and Susan Norregaard. The first publication on chronic oedema outcomes was launched during the last ILF conference and since then the work has continued with a comprehensive review of 8000 publications using systematic review methodology and was undertaken by Martina. The preliminary results of this huge work will be presented at the 2023 conference with plans for a publication of the results and papers on clinical aspects of this topic.

##### **3 Education**

This group has been led by Dr Melanie Thomas and has focussed on two educational aspects the education requirements of practitioners working with children with Lymphoedema and Genital Lymphoedema. Results from this work are currently awaiting decisions about publication.

##### **4 Children and Young People with Lymphoedema**

This work has been facilitated by Suzanne Murray and Professor Isabelle Quere and has several aspects:

- Childrens project group has been established with a remit to support communication and information. This includes development of a webpage within the ILF website and a book for children.
- A childrens newsletter is being developed.
- International validation of the children and young people with Lymphoedema quality of life questionnaires (LymphQOL child / LymphQOL Ad). Analysis is complete and the results will be presented at the conference prior to publication. The revised tools will be available for use and will undergo further validation studies.
- The professional self-efficacy questionnaire is being rolled out for validation.
- The parent self-efficacy questionnaire has ethical approval from Denmark and roll-out with commences in the summer of 2023.

##### **5 Low resource settings**

Dr Narahari was appointed as the lead for low resource countries in November 2021 supported by Dr David Keast. This work has also been supported by Professor Moffatt. The overall plans for this work stream include the development of a website that includes tools and educational materials for people working in low resource settings.

## **International Lymphoedema Framework (A company limited by guarantee)**

### **Report of the directors' (incorporating the trustees report) for the year ended 31 December 2022**

#### **India :**

- Dr Narahari has led the publication of results of a ten-year programme using an integrated health care model for people living with Lymphatic Filariasis (LF) in his centre in Kerala, India. (British Journal of Dermatology in press).
- The model of care in Kerala has been accepted by the WHO as an exemplar for LF in low resource countries.
- The replication of the model of care in 4 sites has been funded by a Bill and Melinda Gates Foundation grant, ILF are co-applicants over the next two years.
- LIMPRINT epidemiology studies are being undertaken as part of the project

#### **Uganda :**

- ILF have provided an unrestricted grant to undertake 4 stakeholder meetings in Kampala as part of a scoping project to identify the prevalence and impact of LF in Africa
- This work culminated in the Ugandan Ministry of health supporting a partnership project with the newly founded Uganda Framework which is founded on an existing partnership with Makerere University and Nottingham Trent University
- The pilot prevalence study will be undertaken in two areas of Uganda in the fall of 2023
- This work is being supported by Dr Narahari as the LF expert.
- The tools from this project will be then available for use in other low resource settings and to begin the roll out of a LIMPRINT study in low and middle income countries

#### **C New Frameworks**

- Saudi-Arabian Framework. This framework conducted a large Limprint study (n=256) in a rehabilitation hospital in March 2023. During this event they held a professional conference and patient conference and celebrated Lymphoedema awareness week. Susan Norregaard and Chrisane Moffat supported the week and joined the research team.
- The Bulgarian Lymphoedema Framework was established in February 2023 and this work has been driven by the patient organisation who are lobbying for recognition and treatment in the country. A meeting was held which engaged clinicians and patients and included a visit to the ministry of health to discuss what was needed to establish services in this country, The group wish to undertake a LIMPRINT study to provide evidence for improved care.
- Uganda Lymphoedema Framework established in May 2023 (see report above)

# **International Lymphoedema Framework**

## **(A company limited by guarantee)**

### **Report of the directors' (incorporating the trustees report) for the year ended 31 December 2022**

#### **Public benefit**

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's objectives and activities and in planning future activities. It is the judgement of the trustees that activities in pursuit of the above objectives fully meet the public benefit test, which they have kept in mind in planning programmes for the charity.

#### **Financial review**

	<b>£</b>
Surplus on ordinary activities	(1,747)
Retained reserves brought forward	106,673
	<hr/>
Retained reserves carried forward	104,926
	<hr/> <hr/>

#### **Statement of directors' (trustees) responsibilities**

The trustees (who are also directors of International Lymphoedema Framework for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

On behalf of the board

**D H Keast**  
**Director (Trustee)**

Date: 9 June 2023

## **International Lymphoedema Framework (A company limited by guarantee)**

### **Independent examiner's report to the trustees on the unaudited financial statements of International Lymphoedema Framework.**

I report on the accounts of International Lymphoedema Framework for the year ended 31 December 2022 set out on pages 2 to 13.

#### **Responsibilities and basis of report**

As the charity's trustees of the 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 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 charity'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 examiner's report**

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.

**Arvind Joshi FCA,CTA,DchA**

**Independent examiner**

Levy + Partners Limited

Chartered Accountants

7-8 Ritz Parade

Western Avenue

London W5 3RA

Date: 9 June 2023

**International Lymphoedema Framework**  
**(A company limited by guarantee)**

**Statement of financial activities (incorporating the income and expenditure account)**

**For the year ended 31 December 2022**

	Notes	Unrestricted funds £	2022 Total £	2021 Total £
<b>Income</b>				
Memberships and sponsorships		125,800	125,800	151,043
Projects and other income		7,748	7,748	38,686
<b>Total income</b>		<u>133,548</u>	<u>133,548</u>	<u>189,729</u>
<b>Expenditure</b>				
Charitable activities	2	105,521	105,521	165,677
Governance costs	3	29,774	29,774	15,907
<b>Total expenditure</b>		<u>135,295</u>	<u>135,295</u>	<u>181,584</u>
<b>Net movement in funds</b>		(1,747)	(1,747)	8,145
Total funds brought forward		<u>106,673</u>	<u>106,673</u>	<u>98,528</u>
<b>Total funds carried forward</b>		<u>104,926</u>	<u>104,926</u>	<u>106,673</u>

All of the above amounts relate to continuing activities. There are no restricted funds.

There are no recognised gains or losses other than the surplus or deficit for the above two financial years.

**The notes on pages 10 to 13 form an integral part of these financial statements.**

**International Lymphoedema Framework  
(A company limited by guarantee)**

**Balance sheet  
as at 31 December 2022**

	Notes	£	2022 £	£	2021 £
<b>Current assets</b>					
Debtors	7	87,055		21,758	
Cash at bank and in hand		109,926		124,697	
		<u>196,981</u>		<u>146,455</u>	
<b>Creditors: amounts falling due within one year</b>					
	8	<u>(92,056)</u>		<u>(39,781)</u>	
<b>Net current assets</b>			<u>104,925</u>		<u>106,674</u>
<b>Net assets</b>			<u>104,925</u>		<u>106,674</u>
<b>The funds of the charity:</b>					
Unrestricted income funds	9		<u>104,926</u>		<u>106,673</u>
<b>Total funds</b>			<u>104,926</u>		<u>106,673</u>

The Balance Sheet continues on the following page.

**The notes on pages 10 to 13 form an integral part of these financial statements.**

**International Lymphoedema Framework  
(A company limited by guarantee)**

**Balance sheet (continued)**

**Trustees (Directors) statements required by the Companies Act 2006  
for the year ended 31 December 2022**

In approving these financial statements as trustees of the company we hereby confirm:

that for the year stated above the charitable company was entitled to the exemption from an audit under section 477 of the Companies Act 2006.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

The trustees/directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The financial statements were approved by the board on 9 June 2023 and signed on its behalf by

**D H Keast  
Director (Trustee)**

*Company number: 06792587*

**The notes on pages 10 to 13 form an integral part of these financial statements.**

# International Lymphoedema Framework

## (A company limited by guarantee)

### Notes to financial statements for the year ended 31 December 2022

#### 1. Statement of compliance

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year. The transition to FRS 102 has resulted in no changes in accounting policies to those applied previously.

##### 1.1. Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice 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)' and the Companies Act 2006.

##### 1.2. Income

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

##### 1.3. Expenditure

Expenditure is recognised in the period in which the expenditure is incurred. Expenditure 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 charitable company 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.

##### 1.4. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Office equipment - 25% on reducing balance basis

##### 1.5. Going concern

The financial statements have been prepared on the assumption that the charitable company is able to carry on operations as a going concern, which the directors consider appropriate having regard to the circumstances.

#### 2. Cost of charitable activities

	Unrestricted funds £	2022 Total £	2021 Total £
Observational Studies	-	-	5,000
Organisational assistance	105,521	105,521	160,480
Publications	-	-	197
	<u>105,521</u>	<u>105,521</u>	<u>165,677</u>

**International Lymphoedema Framework**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 December 2022**

**3. Governance costs**

	<b>Unrestricted funds £</b>	<b>2022 Total £</b>	<b>2021 Total £</b>
Meeting and travelling	24,862	24,862	7,555
Accountancy fees	1,184	1,184	1,100
General expenses	3,905	3,905	5,795
Bank charges	(177)	(177)	1,457
	<u>29,774</u>	<u>29,774</u>	<u>15,907</u>

**4. Employees**

**Employment costs**

No salaries or wages have been paid to employees, including the trustees, during the year.

**Number of employees**

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

	<b>2022 Number</b>	<b>2021 Number</b>
	<u>12</u>	<u>12</u>

No remuneration was paid to the trustees.

**5. Taxation**

The charity is exempt from tax on its charitable activities as it is a registered charity.

**International Lymphoedema Framework  
(A company limited by guarantee)**

**Notes to financial statements  
for the year ended 31 December 2022**

<b>6. Tangible fixed assets</b>	<b>Office equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
At 1 January 2022	923	923
At 1 January 2022 and At 31 December 2022	<u>923</u>	<u>923</u>
<b>Depreciation</b>		
At 1 January 2022	923	923
At 1 January 2022 and At 31 December 2022	<u>923</u>	<u>923</u>
<b>Net book values</b>		
At 31 December 2022	<u>-</u>	<u>-</u>
<b>7. Debtors</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Other debtors	47,400	21,758
Prepayments	39,655	-
	<u>87,055</u>	<u>21,758</u>
<b>8. Creditors: amounts falling due within one year</b>	<b>Year ended</b>	<b>Year ended</b>
	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Social security costs	-	-
Other creditors	973	-
Accruals and deferred income	91,082	39,781
	<u>92,055</u>	<u>39,781</u>

**International Lymphoedema Framework**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 December 2022**

**9. Analysis of net assets between funds**

	<b>Unrestricted funds £</b>	<b>Total funds £</b>
Fund balances at 31 December 2022 as represented by:		
Current assets	196,981	196,981
Current liabilities	(92,055)	(92,055)
	<u>104,926</u>	<u>104,926</u>

There are no restricted funds. All assets and liabilities relate to unrestricted funds.

**10. Unrestricted funds**

	<b>At 1 January 2022 £</b>	<b>Incoming resources £</b>	<b>Outgoing resources £</b>	<b>At 31 December 2022 £</b>
Unrestricted Funds	<u>106,673</u>	<u>133,548</u>	<u>(135,295)</u>	<u>104,926</u>

**11. Related party transactions**

There were no related party transactions during the year.

**12. Company limited by guarantee**

International Lymphoedema Framework is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute an amount not exceeding £10 to the assets of the charitable company in the event of winding up while he or she is a member, or within one year after he or she ceases to be a member.

**INTERNATIONAL LYMPHOEDEMA FRAMEWORK**

England & Wales - Charity number 1134989

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# Accounts

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**Charity number: 1134989**  
**Company number: 06792587**

**International Lymphoedema Framework**

**(A company limited by guarantee)**

**Trustees' report and financial statements**

**for the year ended 31 December 2021**

**International Lymphoedema Framework  
(A company limited by guarantee)**

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**International Lymphoedema Framework  
(A company limited by guarantee)**

**Legal and administrative information**

<b>Charity number</b>	1134989
<b>Company registration number</b>	06792587
<b>Registered office</b>	7-8 Ritz Parade Western Avenue London W5 3RA
<b>Trustees</b>	D H Keast C J Moffatt S Norregaard I M Quere M J Thomas T Karlmark E Collard M Sykorova S G Murray S J Gordon                      Resigned Dr S R Narahari
<b>Secretary</b>	D H Keast
<b>Independent examiner</b>	Rakesh Bhargava B.Phil, ACA Levy + Partners Limited Chartered Accountants 7-8 Ritz Parade Western Avenue London W5 3RA
<b>Bankers</b>	Santander UK PLC BBAM Bridle Road Bootle Merseyside L30 4GB  Sydbank Denmark

**International Lymphoedema Framework  
(A company limited by guarantee)**

**Report of the directors' (incorporating the trustees report)  
for the year ended 31 December 2021**

The directors' present their report and the unaudited financial statements for the year ended 31 December 2021. For the purposes of charity law in England and Wales the directors are also the charity trustees and this directors' report is also the report of the charity trustees.

**Structure**

International Lymphoedema Framework (ILF) which is a company limited by guarantee and accordingly does not have a share capital, was incorporated as International Lymphoedema Framework Limited on 15 January 2009. The change of name was approved by special resolution on 15 January 2009 and registered on 29 January 2009. The company was registered as a charity on 17 March 2010.

**Governance and management**

The company's governing document is the Memorandum and Articles of Association.

**Objectives and activities**

The company's objectives and activities are to undertake, manage and promote research, education, training and implementation of research based practice relating to clinical conditions involving or relating to lymphoedema and other similar acute or chronic conditions in community or hospital settings and other matters relating to health.

**Achievements and performance**

2021 was still influenced by the Covid - 19 pandemic which caused a certain difficulty in planning of the activities of the ILF. Still, the year was busy with many activities and projects being undertaken and with the 10th international Lymphoedema Framework Conference in November as the most outstanding success of 2021.

**Changes to the board of Directors**

The following changes to the board of directors were implemented during 2021 :

Prof Susan Gordan, Australia, stepped down as director.

Dr S R Narahari, India was appointed with special focus on low- resources settings

**International Lymphoedema Framework  
(A company limited by guarantee)**

**Report of the directors' (incorporating the trustees report)  
for the year ended 31 December 2021**

**Changes to the ILF national lymphoedema frameworks**

In 2021, the national lymphoedema framework were finally able to meet in person again for a fruitful and collaborative Framework Day taking place during the ILF 2021 Conference. Two representatives of each framework were invited to join the meeting in Copenhagen. The Framework Day was organised as a hybrid meeting allowing online attendance for representatives restricted to travel.

There were a few changes to the framework structure in 2021. Saudi Arabia established a new framework (Saudi Arabia Lymphoedema Framework (SALF) while the Australian framework was closed due to changes of structure and representatives.

By the end of 2021, 15 countries were included in the list of national frameworks (<https://www.lympho.org/national-frameworks/>). Dialogue has been ongoing with couple of possible new frameworks, including Croatia, which is expected to sign the agreement in 2022.

**International ILF conferences and seminars**

The 10th International Lymphoedema Framework Conference took place in Copenhagen, Denmark, 18 - 20 November 2021 in collaboration with the Danish Lymphoedema Framework and the Danish Wound Healing Society. Due to COVID-19, the conference was postponed from originally 2020, then postponed to 6-8 May 2021, and again to 18-20 November 2021. The conference was organised as a hybrid event with close to 800 live participants as well as more than 100 online participants. The conference also attracted a large industry exhibition.

## **International Lymphoedema Framework (A company limited by guarantee)**

### **Report of the directors' (incorporating the trustees report) for the year ended 31 December 2021**

#### **Webinar series**

The ILF webinars series initiated in 2020 was successfully continued in 2021. The webinars are aimed at A): Maintain contact with affiliates (members), industry partners and other stakeholders around the World, and B): Increase the awareness and knowledge about lymphoedema amongst health care professionals, patients, and other stakeholders. Four well-attended live webinars were presented during 2021 on topics such as genital oedema, cellulitis, and COVID-19 impact on lymphoedema clinics.

All webinars are available for free on-demand watching and more than 2,000 people have gained access so far. A certificate of attendance is available for both live and on-demand participants.

#### **LIMPRINT (Lymphoedema IMPact and PRevalence - INTernational Lymphoedema Framework)**

LIMPRINT is an international study aimed at capturing the size and impact of chronic oedema in different countries and health services across the world.

In 2021, the second LIMPRINT Special Edition of Lymphatic Research and Biology was published. The publication presented nine new articles on finding from the LIMPRINT studies. The publication was published with open access and free hard copies were available at the ILF 2021 Conference (<https://www.liebertpub.com/toc/lrb/19/5>).

#### **Child LIMPRINT**

Child LIMPRINT is the first national prevalence study to determine the number of children and young people with lymphoedema. The study is undertaken at the Bispebjerg Hospital in Denmark supported by an international panel of experts. The project was awarded a major Danish grant in 2021, ensuring the project to run over the next five years. Initial funding was provided by ILF to design the project and to enable the application for funding.

#### **Presence on web and social media platforms**

ILF continued its active presence on digital platforms and in various communication channels throughout 2021. In November, a new website was launched with new functionalities, improved navigation and an up-to-date design. ILF is continuously increasing its number of newsletter subscribers as well as the number of followers on Facebook, Twitter, LinkedIn, and Instagram

#### **Outreach to resource-limited settings / countries**

Building on its relationship with Dr Narahari and the Institute of Applied Dermatology (IAD) in Kerala, India, the ILF took further steps in 2021 towards a commitment in low-resource settings. Together with Dr Narahari as appointed director of low-resource settings, the ILF intends to work to create higher knowledge and improved treatment and management of lymphoedema in places such as India and Africa over the coming years.

#### **Children and young people living with lymphoedema - Quality of life tool**

Lymphoedema is a very rare disease in children and young people that can make the young person feel 'alone in the world'. With this project, the ILF wants to validate a Quality-of-Life tool to give greater understanding of how this condition affects the life of the person who has it.

The data collection initiated in 2020 through a widely distributed questionnaire was continued into 2021. The questionnaire which has been translated into several languages is expected to be closed in 2022 whereupon the collected data will be analysed.

**International Lymphoedema Framework  
(A company limited by guarantee)**

**Report of the directors' (incorporating the trustees report)  
for the year ended 31 December 2021**

**Lymphoedema films**

A series of films is available for the support of lymphoedema patients in managing their chronic disease. In 2021, new films about Cellulitis were added.

The films are created by the Lymphoedema Network Wales Framework and are available for free download via the ILF website. The films target patients as well as health care professionals and maintain a continuously high level of watches from all over the world.

**Genital oedema project**

Genital oedema is a complicated condition often impacting on both physical, psychological, and social conditions of the patient. From prior research, we know that lymphoedema professionals do not fully appreciate the impact of the condition and have unmet educational requirements. The Genital oedema project has developed from the work made by the Lymphoedema Network Wales Framework in this area.

In 2021, three open access papers on different aspects of genital oedema were published as a supplement to the Journal of Wound Care. The supplement was launched at the ILF 2021 Conference where free hard copies also were available. ([https://email.mahcommunications.co.uk/k/Mark-Allen-Group/journal\\_of\\_wound\\_care\\_004](https://email.mahcommunications.co.uk/k/Mark-Allen-Group/journal_of_wound_care_004)).

**Chronic Oedema Outcome Measures (ILF-COM)**

The ILF-COM project addresses the lack of internationally agreed outcome measures for patients with chronic oedema. During 2021, the second phase of the project has been initiated. This includes a publication of three papers in a supplement to the Journal of Wound Care. The publication has open access and free hard copies were handed out at the ILF 2021 Conference ([https://email.mahcommunications.co.uk/k/Mark-Allen-Group/journal\\_of\\_wound\\_care\\_003](https://email.mahcommunications.co.uk/k/Mark-Allen-Group/journal_of_wound_care_003)).

**Economy**

The charity economy continued its stable development during 2021. The core financial need is secured through an annual financial support of 10 different industry companies, all active in the field of prevention and treatment of lymphoedema. One new company (L+R) joined in 2021.

Joint meetings of all industry partners took place in June and November 2021. Due to COVID19, the June meeting was online, while the November meeting took place in-person during the ILF 2021 Conference. The industry partner meetings serve to maintain a close relationships and engagement between the industry partners and the ILF board of directors.

**Public benefit**

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's objectives and activities and in planning future activities. It is the judgement of the trustees that activities in pursuit of the above objectives fully meet the public benefit test, which they have kept in mind in planning programmes for the charity.

**Financial review**

Surplus on ordinary activities	£
Retained reserves brought forward	8,145
	98,529
Retained reserves carried forward	<u>106,674</u>

**International Lymphoedema Framework  
(A company limited by guarantee)**

**Report of the directors' (incorporating the trustees report)  
for the year ended 31 December 2021**

**Statement of directors' (trustees) responsibilities**

The trustees (who are also directors of International Lymphoedema Framework for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Of behalf of the board



**D H Keast  
Director (Trustee)**

Date: 16 August 2022

**International Lymphoedema Framework  
(A company limited by guarantee)**

**Independent examiner's report to the trustees on the unaudited financial statements of  
International Lymphoedema Framework.**

I report on the accounts of International Lymphoedema Framework for the year ended 31 December 2021 set out on pages 2 to 14.

**Responsibilities and basis of report**

As the charity's trustees of the 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').

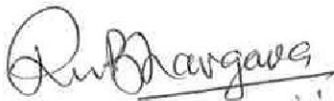
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). 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 examiner's report**

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.



**Rakesh Bhargava B.Phil, ACA  
Independent examiner**

Levy + Partners Limited  
Chartered Accountants  
7-8 Ritz Parade  
Western Avenue  
London W5 3RA

Date: 16 August 2022

**International Lymphoedema Framework  
(A company limited by guarantee)**

**Statement of financial activities (incorporating the income and expenditure account)**

**For the year ended 31 December 2021**

	Notes	Unrestricted funds £	2021 Total £	2020 Total £
<b>Income</b>				
Memberships and sponsorships		151,043	151,043	117,556
Projects and other income		38,686	38,686	-
<b>Total income</b>		<u>189,729</u>	<u>189,729</u>	<u>117,556</u>
<b>Expenditure</b>				
Charitable activities	2	165,677	165,677	77,168
Governance costs	3	15,907	15,907	14,890
<b>Total expenditure</b>		<u>181,584</u>	<u>181,584</u>	<u>92,058</u>
<b>Net movement in funds</b>		8,145	8,145	25,498
Total funds brought forward		98,528	98,528	73,030
<b>Total funds carried forward</b>		<u>106,673</u>	<u>106,673</u>	<u>98,528</u>

All of the above amounts relate to continuing activities. There are no restricted funds.

There are no recognised gains or losses other than the surplus or deficit for the above two financial years.

The notes on pages 11 to 14 form an integral part of these financial statements.

**International Lymphoedema Framework  
(A company limited by guarantee)**

**Balance sheet  
as at 31 December 2021**

	Notes	£	2021 £	£	2020 £
<b>Current assets</b>					
Debtors	7	21,758		2,287	
Cash at bank and in hand		<u>124,697</u>		<u>135,164</u>	
		146,455		137,451	
<b>Creditors: amounts falling due within one year</b>					
	8	<u>(39,782)</u>		<u>(38,922)</u>	
<b>Net current assets</b>			106,673		98,529
<b>Net assets</b>			<u>106,673</u>		<u>98,529</u>
<b>The funds of the charity:</b>					
Unrestricted income funds	9		<u>106,673</u>		<u>98,528</u>
<b>Total funds</b>			<u>106,673</u>		<u>98,528</u>

The Balance Sheet continues on the following page.

The notes on pages 11 to 14 form an integral part of these financial statements.

**International Lymphoedema Framework  
(A company limited by guarantee)**

**Balance sheet (continued)**

**Trustees (Directors) statements required by the Companies Act 2006  
for the year ended 31 December 2021**

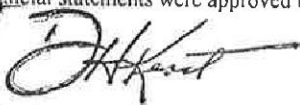
In approving these financial statements as trustees of the company we hereby confirm:

that for the year stated above the charitable company was entitled to the exemption from an audit under section 477 of the Companies Act 2006.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

The trustees/directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The financial statements were approved by the board on 16 August 2022 and signed on its behalf by



**D H Keast  
Director (Trustee)**

*Company number: 06792587*

**The notes on pages 11 to 14 form an integral part of these financial statements.**

**International Lymphoedema Framework**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 December 2021**

**1. Statement of compliance**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year. The transition to FRS 102 has resulted in no changes in accounting policies to those applied previously.

**1.1. Basis of accounting**

The financial statements have been prepared under the historical cost convention and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice 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)' and the Companies Act 2006.

**1.2. Income**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

**1.3. Expenditure**

Expenditure is recognised in the period in which the expenditure is incurred. Expenditure 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 charitable company 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.

**1.4. Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Office equipment - 25% on reducing balance basis

**1.5. Going concern**

The financial statements have been prepared on the assumption that the charitable company is able to carry on operations as a going concern, which the directors consider appropriate having regard to the circumstances.

**2. Cost of charitable activities**

	Unrestricted funds £	2021 Total £	2020 Total £
Observational Studies	5,000	5,000	-
Organisational assistance	160,480	160,480	76,778
Publications	197	197	390
	<u>165,677</u>	<u>165,677</u>	<u>77,168</u>

**International Lymphoedema Framework  
(A company limited by guarantee)**

**Notes to financial statements  
for the year ended 31 December 2021**

**3. Governance costs**

	<b>Unrestricted funds £</b>	<b>2021 Total £</b>	<b>2020 Total £</b>
Meeting and travelling	7,555	7,555	7,849
Accountancy fees	1,100	1,100	1,110
General expenses	5,795	5,795	5,495
Bank charges	1,457	1,457	436
	<u>15,907</u>	<u>15,907</u>	<u>14,890</u>

**4. Employees**

**Employment costs**

No salaries or wages have been paid to employees, including the trustees, during the year.

**Number of employees**

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

	<b>2021 Number</b>	<b>2020 Number</b>
	<u>12</u>	<u>12</u>

No remuneration was paid to the trustees.

**5. Taxation**

The charity is exempt from tax on its charitable activities as it is a registered charity.

**International Lymphoedema Framework  
(A company limited by guarantee)**

**Notes to financial statements  
for the year ended 31 December 2021**

<b>6. Tangible fixed assets</b>	<b>Office equipment £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 January 2021	923	923
At 1 January 2021 and At 31 December 2021	<u>923</u>	<u>923</u>
<b>Depreciation</b>		
At 1 January 2021	923	923
At 1 January 2021 and At 31 December 2021	<u>923</u>	<u>923</u>
<b>Net book values</b>		
At 31 December 2021	<u>-</u>	<u>-</u>
<b>7. Debtors</b>	<b>2021 £</b>	<b>2020 £</b>
Other debtors	<u>21,758</u>	<u>2,287</u>
	<u>21,758</u>	<u>2,287</u>
<b>8. Creditors: amounts falling due within one year</b>	<b>Year ended 2021 £</b>	<b>Year ended 2020 £</b>
Accruals and deferred income	<u>39,781</u>	<u>38,922</u>

**International Lymphoedema Framework  
(A company limited by guarantee)**

**Notes to financial statements  
for the year ended 31 December 2021**

**9. Analysis of net assets between funds**

	Unrestricted funds £	Total funds £
Fund balances at 31 December 2021 as represented by:		
Current assets	146,454	146,454
Current liabilities	(39,781)	(39,781)
	<u>106,673</u>	<u>106,673</u>

There are no restricted funds. All assets and liabilities relate to unrestricted funds.

**10. Unrestricted funds**

	At 1 January 2021 £	Incoming resources £	Outgoing resources £	At 31 December 2021 £
Unrestricted Funds	<u>98,528</u>	<u>189,729</u>	<u>(181,584)</u>	<u>106,673</u>

**11. Related party transactions**

There were no related party transactions during the year.

**12. Company limited by guarantee**

International Lymphoedema Framework is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute an amount not exceeding £10 to the assets of the charitable company in the event of winding up while he or she is a member, or within one year after he or she ceases to be a member.

**INTERNATIONAL LYMPHOEDEMA FRAMEWORK**

England & Wales - Charity number 1134989

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# Accounts

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**Charity number: 1134989**  
**Company number: 06792587**

**International Lymphoedema Framework**  
**(A company limited by guarantee)**  
**Trustees' report and financial statements**  
**for the year ended 31 December 2020**

**International Lymphoedema Framework  
(A company limited by guarantee)**

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**International Lymphoedema Framework  
(A company limited by guarantee)**

**Legal and administrative information**

<b>Charity number</b>	1134989
<b>Company registration number</b>	06792587
<b>Registered office</b>	7-8 Ritz Parade Western Avenue London W5 3RA
<b>Trustees</b>	D H Keast C J Moffatt S Norregaard I M Quere M J Thomas T Karlmark E Collard M Sykorova S G Murray S J Gordon
<b>Secretary</b>	D H Keast
<b>Independent examiner</b>	Rakesh Bhargava B.Phil, ACA Levy + Partners Limited Chartered Accountants 7-8 Ritz Parade Western Avenue London W5 3RA
<b>Bankers</b>	Santander UK PLC BBAM Bridle Road Bootle Merseyside L30 4GB  Sydbank Denmark

## **International Lymphoedema Framework (A company limited by guarantee)**

### **Report of the directors' (incorporating the trustees report) for the year ended 31 December 2020**

The directors' present their report and the unaudited financial statements for the year ended 31 December 2020. For the purposes of charity law in England and Wales the directors are also the charity trustees and this directors' report is also the report of the charity trustees.

#### **Structure**

International Lymphoedema Framework (ILF) which is a company limited by guarantee and accordingly does not have a share capital, was incorporated as International Lymphoedema Framework Limited on 15 January 2009. The change of name was approved by special resolution on 15 January 2009 and registered on 29 January 2009. The company was registered as a charity on 17 March 2010.

#### **Governance and management**

The company's governing document is the Memorandum and Articles of Association.

#### **Objectives and activities**

The company's objectives and activities are to undertake, manage and promote research, education, training and implementation of research based practice relating to clinical conditions involving or relating to lymphoedema and other similar acute or chronic conditions in community or hospital settings and other matters relating to health.

#### **Achievements and performance**

2020 was in many perspectives unusual in the sense that COVID-19 had a large influence on most activities of an international association like the ILF. However, despite this influence the trustees and stakeholders of the ILF managed to make it a successful year with many activities being continued, and new activities even developed.

#### **Changes to the ILF framework structure**

During 2020 there were no changes to the stable group of 15 national frameworks (<https://www.lympho.org/national-frameworks/>).

Dialogue has been ongoing with a couple of possible new frameworks, as well as with the Australian framework re adjustment of its structure and representatives.

#### **International ILF conferences and seminars**

No ILF conferences took place in 2020. The large annual conference, which was planned for Copenhagen, Denmark 1-3 October 2020 in collaboration with the Danish Lymphoedema Framework and the Danish Wound Healing Society, was due to COVID-19 first postponed to 6-8 May 2021, and then to 18-20 November 2021.

A one-day seminar was scheduled for June 2020 in Swansea, Wales, UK in collaboration with the Lymphoedema Network Wales. Due to COVID-19 this was first postponed to December 2020 and then cancelled.

## **International Lymphoedema Framework (A company limited by guarantee)**

### **Report of the directors' (incorporating the trustees report) for the year ended 31 December 2020**

#### **Webinar series**

Responding to the COVID-19 caused postponement of the ILF conference the board of directors initiated a series of webinars aimed at A): Maintaining contact with ILF stakeholders and affiliates (members) around the World including ILF industry partners, and B): Increase the awareness and knowledge about lymphoedema amongst health care professionals, patients and other stakeholders not yet connected to the ILF.

The webinar series has been a huge success, attracting good numbers of both live and on-demand participants, who have also had access to request a certificate of webinar attendance. 3 webinars took place in October-December 2020 and the series has been continued in 2021.

#### **LIMPRINT (Lymphoedema IMpact and PRevalence - INTErnational Lympoedema Framework)**

Interest in the LIMPRINT study and project is ongoing and further data has been established. During 2020 work has started on more papers which will be published during 2021 in a second special edition of the Lymphatic Research and Biology journal.

#### **Presence on web and social media platforms**

ILF continued its active presence and is continuously increasing its number of newsletter subscribers as well as the number of followers on Facebook and Instagram in particular.

#### **Outreach to resource-limited settings / countries**

Late in 2020 assistance and financial support was due to the impact of COVID-19 requested by its collaborator in Kerala, India, Dr Narahari and his Institute of Applied Dermatology (IAD), which runs a hospital and outpatient clinic of very significant local importance in terms of treating patients with Lymphatic Filariasis and lymphoedema.

ILF used its network and platforms to organise a fundraising and collected funds which were later transferred to the IAD as a donation. Further, the initiative also led to a collaboration being established directly between one of the industry partners of the ILF and the IAD.

#### **Children and young people living with lymphoedema - Quality of life tool**

Lymphoedema is a very rare disease in children and young people that can make the young person feel that they are 'alone in the world'. The ILF wants to validate a Quality of Life tool to give greater understanding of how this condition affects the life of the person who has it.

Data collection through a widely distributed questionnaire has been on-going throughout 2020 and is continued into 2021.

#### **Lymphoedema films**

ILF continues to make available at its website a series of lymphoedema films. During 2020 new films about Genital Oedema have been added to the catalogue.

The films are created by the Lymphoedema Network Wales Framework. They are available for free download to anybody with an interest; however, target groups are patients and health care professionals. The films can be accessed on a broad selection of electronic devices.

#### **Genital oedema project**

## **International Lymphoedema Framework (A company limited by guarantee)**

### **Report of the directors' (incorporating the trustees report) for the year ended 31 December 2020**

Genital oedema is a complicated condition that can cause physical, psychological, and social impact. From prior research, we know that lymphoedema professionals do not fully appreciate the impact of the condition and have unmet educational requirements.

Spearheaded by the Lymphoedema Network Wales Framework work on a dedicated Genital Oedema project has progressed. During 2020 an agreement has been made with the Journal of Wound Care (<https://www.magonlinelibrary.com/loi/jowc>) to publish a special issue of three articles in 2021 in preparation for the ILF 2021 conference.

#### **Chronic Oedema Outcome Measures (ILF-COM)**

The ILF-COM project addresses the lack of internationally agreed outcome measures for patients with chronic oedema. During 2020 preparations of phase II of the project has been on-going. This includes signing of an agreement with Journal of Wound Care (<https://www.magonlinelibrary.com/loi/jowc>) to publish a special issue of three articles in 2021 in preparation for the ILF 2021 conference.

#### **Economy**

The charity economy continued its stable development during 2020. The core financial need is secured through an annual financial support of 10 different industry companies, all active in the field of prevention and treatment of lymphoedema. Joint meetings of all industry partners aimed at maintaining a stable relation took place in June and December 2020. Due to COVID-19 both meetings were online, which led to an increase in participation compared to the usual face-to-face meetings.

#### **Public benefit**

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's objectives and activities and in planning future activities. It is the judgement of the trustees that activities in pursuit of the above objectives fully meet the public benefit test, which they have kept in mind in planning programmes for the charity.

#### **Financial review**

Surplus on ordinary activities	£ 25,498
Retained reserves brought forward	73,030
Retained reserves carried forward	<u>98,528</u>

**International Lymphoedema Framework  
(A company limited by guarantee)**

**Report of the directors' (incorporating the trustees report)  
for the year ended 31 December 2020**

**Statement of directors' (trustees) responsibilities**


The trustees (who are also directors of International Lymphoedema Framework for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

On behalf of the board

  
**D H Keast**  
**Director (Trustee)**

Date: 20 September 2021

**International Lymphoedema Framework  
(A company limited by guarantee)**

**Independent examiner's report to the trustees on the unaudited financial statements of  
International Lymphoedema Framework.**

I report on the accounts of International Lymphoedema Framework for the year ended 31 December 2020 set out on pages 2 to 13.

**Responsibilities and basis of report**

As the charity's trustees of the 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 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 charity'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 examiner's report**

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.



**Rakesh Bhargava B.Phil, ACA**

**Independent examiner**

Levy + Partners Limited  
Chartered Accountants  
7-8 Ritz Parade  
Western Avenue  
London W5 3RA

Date: 20 September 2021

**International Lymphoedema Framework**  
**(A company limited by guarantee)**

**Statement of financial activities (incorporating the income and expenditure account)**

**For the year ended 31 December 2020**

	Notes	Unrestricted funds £	2020 Total £	2019 Total £
<b>Income</b>				
Memberships and sponsorships		117,556	117,556	117,400
Projects and other income		-	-	10,692
<b>Total income</b>		<u>117,556</u>	<u>117,556</u>	<u>128,092</u>
<b>Expenditure</b>				
Charitable activities	2	77,168	77,168	106,524
Governance costs	3	14,890	14,890	14,097
<b>Total expenditure</b>		<u>92,058</u>	<u>92,058</u>	<u>120,621</u>
<b>Net movement in funds</b>		25,498	25,498	7,471
Total funds brought forward		<u>73,030</u>	<u>73,030</u>	65,559
<b>Total funds carried forward</b>		<u>98,528</u>	<u>98,528</u>	<u>73,030</u>

All of the above amounts relate to continuing activities. There are no restricted funds.

There are no recognised gains or losses other than the surplus or deficit for the above two financial years.

The notes on pages 10 to 13 form an integral part of these financial statements.

**International Lymphoedema Framework  
(A company limited by guarantee)**

**Balance sheet  
as at 31 December 2020**

	Notes	£	2020 £	£	2019 £
<b>Current assets</b>					
Debtors	7	2,287		9,776	
Cash at bank and in hand		135,164		165,531	
		<u>137,451</u>		<u>175,307</u>	
<b>Creditors: amounts falling due within one year</b>	8	<u>(38,923)</u>		<u>(102,277)</u>	
<b>Net current assets</b>			<u>98,528</u>		<u>73,030</u>
<b>Net assets</b>			<u>98,528</u>		<u>73,030</u>
<b>The funds of the charity:</b>	9				
Unrestricted income funds			<u>98,528</u>		<u>73,030</u>
<b>Total funds</b>			<u>98,528</u>		<u>73,030</u>

The Balance Sheet continues on the following page.

The notes on pages 10 to 13 form an integral part of these financial statements.

**International Lymphoedema Framework  
(A company limited by guarantee)**

**Balance sheet (continued)**

**Trustees (Directors) statements required by the Companies Act 2006  
for the year ended 31 December 2020**

In approving these financial statements as trustees of the company we hereby confirm:

that for the year stated above the charitable company was entitled to the exemption from an audit under section 477 of the Companies Act 2006.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

The trustees/directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The financial statements were approved by the board on 20 September 2021 and signed on its behalf by

D H Keast  
Director (Trustee)



*Company number: 06792587*

**The notes on pages 10 to 13 form an integral part of these financial statements.**

# International Lymphoedema Framework (A company limited by guarantee)

## Notes to financial statements for the year ended 31 December 2020

### 1. Statement of compliance

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year. The transition to FRS 102 has resulted in no changes in accounting policies to those applied previously.

#### 1.1. Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice 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)' and the Companies Act 2006.

#### 1.2. Income

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

#### 1.3. Expenditure

Expenditure is recognised in the period in which the expenditure is incurred. Expenditure 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 charitable company 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.

#### 1.4. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Office equipment - 25% on reducing balance basis

#### 1.5. Going concern

The financial statements have been prepared on the assumption that the charitable company is able to carry on operations as a going concern, which the directors consider appropriate having regard to the circumstances.

### 2. Cost of charitable activities

	Unrestricted funds £	2020 Total £	2019 Total £
Organisational assistance	76,778	76,778	90,688
Publications	390	390	15,836
	<u>77,168</u>	<u>77,168</u>	<u>106,524</u>

**International Lymphoedema Framework  
(A company limited by guarantee)**

**Notes to financial statements  
for the year ended 31 December 2020**

**3. Governance costs**

	<b>Unrestricted funds £</b>	<b>2020 Total £</b>	<b>2019 Total £</b>
Meeting and travelling	7,849	7,849	9,065
Accountancy fees	1,110	1,110	1,100
General expenses	5,495	5,495	3,503
Bank charges	436	436	429
	<u>14,890</u>	<u>14,890</u>	<u>14,097</u>

**4. Employees**

**Employment costs**

No salaries or wages have been paid to employees, including the trustees, during the year.

**Number of employees**

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

	<b>2020 Number</b>	<b>2019 Number</b>
	<u>12</u>	<u>12</u>

No remuneration was paid to the trustees.

**5. Taxation**

The charity is exempt from tax on its charitable activities as it is a registered charity.

**International Lymphoedema Framework  
(A company limited by guarantee)**

**Notes to financial statements  
for the year ended 31 December 2020**

<b>6. Tangible fixed assets</b>	<b>Office equipment £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 January 2020 and At 31 December 2020	923	923
<b>Depreciation</b>		
At 1 January 2020 and		
<b>Net book values</b>		
At 31 December 2020	-	-
<b>7. Debtors</b>	<b>2020 £</b>	<b>2019 £</b>
Other debtors	2,287	9,776
	<u>2,287</u>	<u>9,776</u>
<b>8. Creditors: amounts falling due within one year</b>	<b>Year ended 2020 £</b>	<b>Year ended 2019 £</b>
Accruals and deferred income	38,922	102,277
	<u>38,922</u>	<u>102,277</u>
<b>9. Analysis of net assets between funds</b>	<b>Unrestricted funds £</b>	<b>Total funds £</b>
Fund balances at 31 December 2020 as represented by:		
Current assets	137,451	137,451
Current liabilities	(39,943)	(39,943)
	<u>97,508</u>	<u>97,508</u>

There are no restricted funds. All assets and liabilities relate to unrestricted funds.

**International Lymphoedema Framework  
(A company limited by guarantee)**

**Notes to financial statements  
for the year ended 31 December 2020**

<b>10. Unrestricted funds</b>	<b>At 1 January 2020 £</b>	<b>Incoming resources £</b>	<b>Outgoing resources £</b>	<b>At 31 December 2020 £</b>
Unrestricted Funds	<u>73,030</u>	<u>117,556</u>	<u>(92,058)</u>	<u>98,528</u>

**11. Related party transactions**

There were no related party transactions during the year.

**12. Company limited by guarantee**

International Lymphoedema Framework is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute an amount not exceeding £10 to the assets of the charitable company in the event of winding up while he or she is a member, or within one year after he or she ceases to be a member.