

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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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
S J Gordon

Secretary D H Keast

Independent examiner Rakesh Bhargava B.Phil, ACA
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

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.

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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 Lymphoedema 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

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

Statement of directors' (trustees) responsibilities

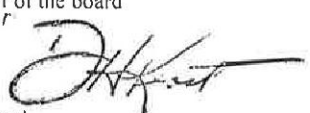
The trustees (who are also directors of International Lymphoedema Framework for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 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
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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
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Statement of financial activities (incorporating the income and expenditure account)

For the year ended 31 December 2020

	Notes	Unrestricted funds £	2020 Total £	2019 Total £
Income				
Memberships and sponsorships		117,556	117,556	117,400
Projects and other income		-	-	10,692
Total income		<u>117,556</u>	<u>117,556</u>	<u>128,092</u>
Expenditure				
Charitable activities	2	77,168	77,168	106,524
Governance costs	3	14,890	14,890	14,097
Total expenditure		<u>92,058</u>	<u>92,058</u>	<u>120,621</u>
Net movement in funds		25,498	25,498	7,471
Total funds brought forward		73,030	73,030	65,559
Total funds carried forward		<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
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Balance sheet
as at 31 December 2020

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

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

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.

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.

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.

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.

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

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.

	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
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Notes to financial statements
for the year ended 31 December 2020

3. Governance costs

	Unrestricted funds £	2020 Total £	2019 Total £
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:

2020 Number	2019 Number
<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
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Notes to financial statements
for the year ended 31 December 2020

6. Tangible fixed assets

	Office equipment £	Total £
Cost		
At 1 January 2020 and At 31 December 2020	923	923
Depreciation		
At 1 January 2020 and At 31 December 2020		
Net book values		
At 31 December 2020	-	-

7. Debtors

	2020 £	2019 £
Other debtors	2,287	9,776
	2,287	9,776

**8. Creditors: amounts falling due
within one year**

	Year ended 2020 £	Year ended 2019 £
Accruals and deferred income	38,922	102,277

9. Analysis of net assets between funds

	Unrestricted funds £	Total funds £
Fund balances at 31 December 2020 as represented by:		
Current assets	137,451	137,451
Current liabilities	(39,943)	(39,943)
	97,508	97,508

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

International Lymphoedema Framework
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Notes to financial statements
for the year ended 31 December 2020

10. Unrestricted funds	At 1 January 2020 £	Incoming resources £	Outgoing resources £	At 31 December 2020 £
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.