

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)

Contents

	Page
Legal and administrative information	1
Directors' (Trustees) report	2 - 6
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9 - 10
Notes to the financial statements	11 - 14

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 S J Gordon Dr S R Narahari
	Resigned
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 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).

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).

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.

On 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').

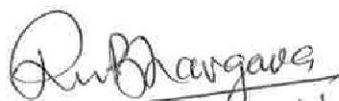
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). 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 £
Income				
Memberships and sponsorships		151,043	151,043	117,556
Projects and other income		38,686	38,686	-
Total income		<u>189,729</u>	<u>189,729</u>	<u>117,556</u>
Expenditure				
Charitable activities	2	165,677	165,677	77,168
Governance costs	3	15,907	15,907	14,890
Total expenditure		<u>181,584</u>	<u>181,584</u>	<u>92,058</u>
Net movement in funds		8,145	8,145	25,498
Total funds brought forward		98,528	98,528	73,030
Total funds carried forward		<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

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

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**

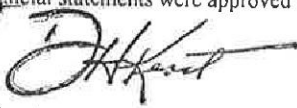
In approving these financial statements as trustees of the company we hereby confirm:

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.

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

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 £	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

	Unrestricted funds £	2021 Total £	2020 Total £
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:

2021 Number	2020 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
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 December 2021

6. Tangible fixed assets

	Office equipment £	Total £
Cost		
At 1 January 2021	923	923
At 1 January 2021 and At 31 December 2021	<u>923</u>	<u>923</u>
Depreciation		
At 1 January 2021	923	923
At 1 January 2021 and At 31 December 2021	<u>923</u>	<u>923</u>
Net book values		
At 31 December 2021	<u>-</u>	<u>-</u>

7. Debtors

	2021 £	2020 £
Other debtors	<u>21,758</u>	<u>2,287</u>
	<u>21,758</u>	<u>2,287</u>

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

	Year ended 2021 £	Year ended 2020 £
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.