

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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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.

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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 children 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.

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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 India 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)

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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

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

For the year ended 31 December 2022

	Notes	Unrestricted funds £	2022 Total £	2021 Total £
Income				
Memberships and sponsorships		125,800	125,800	151,043
Projects and other income		7,748	7,748	38,686
Total income		<u>133,548</u>	<u>133,548</u>	<u>189,729</u>
Expenditure				
Charitable activities	2	105,521	105,521	165,677
Governance costs	3	29,774	29,774	15,907
Total expenditure		<u>135,295</u>	<u>135,295</u>	<u>181,584</u>
Net movement in funds		(1,747)	(1,747)	8,145
Total funds brought forward		<u>106,673</u>	<u>106,673</u>	<u>98,528</u>
Total funds carried forward		<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
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Balance sheet
as at 31 December 2022

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

Notes to financial statements for the year ended 31 December 2022

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 £	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>

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Notes to financial statements
for the year ended 31 December 2022

3. Governance costs

	Unrestricted funds £	2022 Total £	2021 Total £
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:

2022 Number	2021 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.

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Notes to financial statements
for the year ended 31 December 2022

6. Tangible fixed assets

	Office equipment £	Total £
Cost		
At 1 January 2022	923	923
At 1 January 2022 and At 31 December 2022	923	923
Depreciation		
At 1 January 2022	923	923
At 1 January 2022 and At 31 December 2022	923	923
Net book values		
At 31 December 2022	-	-

7. Debtors

	2022 £	2021 £
Other debtors	47,400	21,758
Prepayments	39,655	-
	87,055	21,758

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

	Year ended 2022 £	Year ended 2021 £
Social security costs	-	-
Other creditors	973	-
Accruals and deferred income	91,082	39,781
	92,055	39,781

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Notes to financial statements
for the year ended 31 December 2022

9. Analysis of net assets between funds

	Unrestricted funds £	Total funds £
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

	At 1 January 2022 £	Incoming resources £	Outgoing resources £	At 31 December 2022 £
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.