

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
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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

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.

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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

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

For the year ended 29 December 2024

	Notes	Unrestricted funds £	2024 Total £	2023 Total £
Income				
Memberships and sponsorships		84,000	84,000	95,400
Projects and other income		2,981	2,981	274,992
Total income		<u>86,981</u>	<u>86,981</u>	<u>370,392</u>
Expenditure				
Charitable activities	2	40,803	40,803	425,622
Governance costs	3	8,964	8,964	21,620
Total expenditure		<u>49,767</u>	<u>49,767</u>	<u>447,242</u>
Net movement in funds		37,214	37,214	(76,850)
Total funds brought forward		<u>28,076</u>	<u>28,076</u>	<u>104,926</u>
Total funds carried forward		<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
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Balance sheet
as at 29 December 2024

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

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

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

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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
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Notes to financial statements
for the year ended 29 December 2024

3. Governance costs

	Unrestricted funds £	2024 Total £	2023 Total £
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:

2024 Number	2023 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 29 December 2024

6. Tangible fixed assets

	Office equipment £	Total £
Cost		
At 30 December 2023	923	923
At 30 December 2023 and At 29 December 2024	923	923
Depreciation		
At 30 December 2023	923	923
At 30 December 2023 and At 29 December 2024	923	923
Net book values		
At 29 December 2024	-	-

7. Debtors

	2024 £	2023 £
Other debtors	33,491	27,165
Prepayments	13,913	-
	47,404	27,165

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

	Year ended 2024 £	Year ended 2023 £
Social security costs	-	-
Other creditors	47,119	42,000
Accruals and deferred income	72,682	49,500
	119,801	91,500

International Lymphoedema Framework
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Notes to financial statements
for the year ended 29 December 2024

9. Analysis of net assets between funds

	Unrestricted funds £	Total funds £
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

	At 1 January 2023 £	Incoming resources £	Outgoing resources £	At 31 December 2024 £
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.