

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK

England & Wales · Charity number 1143712

Details

Other names ICPCN

Status Registered

Legal form Charitable company

Company number [07675172](#)

Registered 2011-09-08

Register [View on the Charity Commission register](#)

Contact

Address Together For Short Lives
Suite 1b
Whitefriars
Lewins Mead
Bristol

Phone 07751879310

Email admin@icpcn.org

Website <http://www.icpcn.org/>

Activities

Objects: TO RELIEVE SICKNESS AND TO PROMOTE AND PROTECT THE GOOD HEALTH OF CHILDREN WITH LIFE-LIMITING AND LIFE THREATENING CONDITIONS. THEIR FAMILIES AND CARERS BY PROMOTING WORLDWIDE ACCESS TO PALLIATIVE CARE IN ORDER TO SHARE KNOWLEDGE, EXPERIENCE AND BEST PRACTICE.

Activities: Networking: share knowledge and experience to support the development and growth of children?s palliative care globally.Information: disseminate information to support the development of children?s palliative care worldwide.Advocacy: provide a global voice for children?s palliative care.Education & Research: disseminate research and promote educational opportunities.

Classification

- **How:** Makes Grants To Organisations, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People, Other Charities Or Voluntary Bodies

Geography

- Abu Dhabi
- Angola
- Argentina
- Australia
- Austria
- Bangladesh
- Belgium
- Benin
- Botswana
- Brazil
- Bulgaria
- Burundi
- Cambodia
- Cameroon
- Canada
- Chile
- China
- Colombia
- Costa Rica
- Czech Republic
- Denmark
- Dubai
- Ecuador
- Egypt
- Eswatini
- Ethiopia
- Finland
- France
- Georgia
- Germany
- Ghana
- Greece
- Haiti
- Hong Kong

- Hungary
- Iceland
- India
- Indonesia
- Ireland
- Israel
- Italy
- Ivory Coast
- Japan
- Jordan
- Kazakhstan
- Kenya
- Kyrgyzstan
- Lesotho
- Macedonia
- Malawi
- Malaysia
- Mauritania
- Mauritius
- Mexico
- Moldova
- Mozambique
- Namibia
- Nepal
- Netherlands
- New Zealand
- Nigeria
- Northern Ireland
- Norway
- Peru
- Philippines
- Poland
- Portugal
- Qatar
- Romania

- Russia
- Rwanda
- Saudi Arabia
- Scotland
- Senegal
- Serbia
- Sierra Leone
- Singapore
- South Africa
- Spain
- Sri Lanka
- Sudan
- Sweden
- Switzerland
- Taiwan
- Tanzania
- Thailand
- The Gambia
- Togo
- Tunisia
- Turkey
- Uganda
- Ukraine
- United Arab Emirates
- United States
- Uruguay
- Vatican City
- Venezuela
- Vietnam
- Zambia
- Zimbabwe
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-02-27	£738,391	£450,170	£347,038	5
2024-02-27	£274,232	£233,151	-	-
2023-02-27	£121,865	£117,040	-	-
2022-02-27	£92,463	£108,799	-	-
2021-02-28	£102,966	£101,121	-	-

Trustees

Name	Role	Appointed
Dr Esther Nafula Wekesa		2021-10-15
Dr Gayatri Palat		2021-10-15
Dr Hanneke Brits		2021-12-20
Dr Hazel Maria Gutierrez Ramirez		2025-11-01
Dr Jane Emily Harrop		2025-11-01
Dr Justin Nathaniel Baker		2021-10-15
Dr Michael Joseph McNeil		2025-11-01
Dr Spandana Rayala		2025-11-01
Dr Stephen Connor		2013-12-20
Dr Tan Ru Wei		2021-10-15
Gail Elizabeth Hilton		2025-11-01
Kira Rose Goodman		2025-11-01
Ntombizodwa Margaret Sithole		2018-06-01
Robert Francis Glyn Jones		2021-10-15

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK

England & Wales - Charity number 1143712

Accounts

Charity number: 1143712

International Children's Palliative Care Network

Registered number: 07675172

Trustees' report and unaudited financial statements

For the year ended 27 February 2025

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK

(A Company Limited by Guarantee)

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INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK

(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS

FOR THE YEAR ENDED 27 FEBRUARY 2025

Trustees	Dr Justin Baker Dr Hanneke Brits Dr Stephen Connor Robert Jones Dr Regina Okhuysen-Cawley Dr Gayatri Palat Michael Palfreman Ntombizodwa Sithole Dr Michael Tatterton (Resigned 12 April 2025) Dr Christina Vadeboncoeur Dr Tan Ru Wei Dr Esther Nafula Wekesa Gail Hilton (Appointed 1 November 2025) Kira Goodman (Appointed 1 November 2025) Dr Michael McNeil (Appointed 1 November 2025) Dr Hazel Ramirez (Appointed 1 November 2025) Dr Jane Harrop (Appointed 1 November 2025) Dr Spandana Rayala (Appointed 1 November 2025)
Chief Executive	Prof Julia Downing
Company registered number	07675172
Charity registered number	1143712
Registered office	c/o Suite 1b Together For Short Lives Whitefriars Lewins Mead Bristol United Kingdom BS1 2NT
Accountants	Levicks Chartered Accountants & Business Advisors 61 London Road Maidstone Kent ME16 8TX
Bankers	NatWest plc 32 Corn Street Bristol BS99 7UG

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK (A Company Limited by Guarantee)

TRUSTEES' REPORT FOR THE YEAR ENDED 27 FEBRUARY 2025

The Trustees present their Annual Report together with the financial statements for the year 28th February 2024 to 27th February 2025. The Trustees confirm that the Annual Report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP), 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) as amended by Update Bulletin 1 (effective 1 January 2015).

Since the charity and the group qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

During the year the financial sustainability of the Charity vastly improved, although the organisation still remains reliant on ongoing grant applications and fundraising. ICPCN remained extremely busy throughout the year, and we continued to support our members via our core activities of **C**ommunication, **A**dvocacy, **R**esearch, **E**ducation and **S**trategic development.

1. OBJECTIVES

The objectives of the charity are to promote worldwide access to palliative care for children with life-limiting and life-threatening conditions, their families and carers and, in particular, the sharing of information, advocacy, education, research and networking. Our vision is that all children living with a life-limiting or life-threatening condition, and their families, will have seamless access to palliative care in order to alleviate serious health-related suffering and enhance their quality of life.

Our mission is to achieve the best quality of life and care for children and young people with life-threatening or life-limiting conditions, their families and carers worldwide, by:

- raising awareness of children's palliative care (CPC) among the public, health professionals and policy makers
- advocating to governments and international organisations for the global development of CPC services
- expanding the evidence-base for CPC
- sharing expertise, skills and knowledge with our global network of members.

In setting objectives and planning for activities, the Trustees have given due consideration to the general guidance published by the Charity Commission relating to public benefit.

STRATEGIC AIMS

Working towards this vision, ICPCN's strategy for 2019-2023 has the following strategic aims:

- (a) Communication** -To create a **step-change** in global awareness by maximising the impact of ICPCN's messages and access to ICPCN's resources by reinforcing ICPCN's position as the global authority on CPC and as a hub of information and resources, and by using a strategic combination of communication strategies to achieve a wider reach.
- (b) Advocacy** - To work towards inclusion of CPC in Universal Health Coverage (UHC) worldwide by carrying out targeted strategic advocacy with world leaders at both a global, regional and national level; by making use of a suite of World Health Organization (WHO) -approved advocacy resources which are adaptable at country level; and by harnessing the network to use these resources to strategically advocate in their own localities.

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK (A Company Limited by Guarantee)

TRUSTEES' REPORT FOR THE YEAR ENDED 27 FEBRUARY 2025

- (c) **Research** – To expand the evidence-base for CPC through initiating research, collaborating on research in strategic areas, supporting other organisations with resources and signposting them to carry out their own research, whilst disseminating research for maximum impact.
- (d) **Education** - To develop as a hub for the provision of training information; to provide high-quality CPC education that meets an identified global need; and to support and empower the ICPCN network to train health practitioners in their own localities, thus improving the care given to children and their families.
- (e) **Strategic Development** - To support the strategic development of CPC services worldwide through equipping and empowering the network with resources, training and mentorship, and facilitating the development of centres of excellence in strategic locations.

It was agreed previously to extend ICPCN's strategy to 2019-2025 to enable the Trustees and Staff to get together to review achievements and begin to develop the new Strategic Plan prior to the 2025 ICPCN Conference.

Grant making policy

We occasionally award scholarships to individuals to attend conferences and training opportunities that they would otherwise not be able to afford. The charity identifies specific events that would result in attendees being able to further the development of CPC in their countries. Individuals wanting to attend these events, but who could not afford the costs, are invited to apply to the charity. These are only awarded if ICPCN has sufficient funds to support them.

2. ACHIEVEMENTS AND PERFORMANCE

Review of Activities

2024-25 was a successful period for ICPCN, with real progress made across all of our strategic aims. Some of the highlights are described below:

- Continued to recruit new members to ICPCN with 6,200 individual members (2024: 4,127) and 540 organisational members (2024:535) by the end of February 2025. The new Education and Membership Hub database was also implemented on the elearning platform.
- Regularly communicated through the website, monthly newsletters, ehospice articles, Facebook, Twitter, LinkedIn and Instagram.
- Held another successful #HatsOn4CPC marketing campaign in October 2024, mainly through social media.
- Took a leading role in advocacy at a global level with the World Health Organization (WHO), the World Health Assembly, WHO EMRO, the WHO Global Initiative for Childhood Cancer, and other global activities and campaigns. Also participated in the WHO technical working group meeting in Memphis and the implementation of activities as part of our work plan with the WHO.
- Undertook advocacy in the regions alongside regional and national organisations.
- Supported CPC workshops and sessions and presented papers at a range of conferences throughout the year.
- Continued to lead and participate in global research on CPC.
- Published the 2023 CPC mapping results and commenced work on the 2025 mapping.
- Continued to provide online educational courses through the e-learning Moodle site.
- Undertook face-to-face and virtual training including EPEC and ECHO programmes, along with the training of 127 health professionals in Ghana.

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK (A Company Limited by Guarantee)

TRUSTEES' REPORT FOR THE YEAR ENDED 27 FEBRUARY 2025

- Continued the series of monthly webinars on CPC and 14 webinars were held during this financial period.
- Supported the strategic development of CPC in a range of countries and was part of the 1st regional interdisciplinary children's palliative care workshop for the Eastern Mediterranean Region
- Implemented the one-year project to build capacity for children's palliative care in Ghana through a grant from Global Health Partnerships (Formerly THET) through to the end of January 2025, and secured a six-month extension, plus funding, to continue working in Ghana for the next couple of years. This also includes an extension of the project to Nigeria.
- Published 20 papers/chapters on issues related to CPC globally, as well as an edited book entitled "Children's Palliative Care Nursing".

Plans for the future

We continue to have ambitious plans for the future, to significantly increase the profile of CPC around the world to ensure that more children and families will be able to access and benefit from wider provision. We are commencing our strategic planning process and will be increasing our staffing in the next financial year.

3. FINANCIAL REVIEW

Total income received during this financial year is £738,391 (2023-24: £274,232). This includes £112,834 of deferred income from the THET grant which was brought forward to the 2025 financial year, as well as a sub-grant of £178,870 paid out to World Child Cancer UK. Net funding income available to ICPCN for the 2025 financial year was £559,521. Grants received during this period:

- CRI Foundation - Two-year (March 2023-Feb 2025) unrestricted grant of US\$100,000 to cover core costs.
- Global Health Partnerships (formerly THET) - Awarded a one-year grant (GHWP LG.09) to continue building capacity for CPC in Ghana, totaling £346,397 in February. Sub-grants totaling £178,870 were transferred to WCC UK during the project, which is now complete.
- Global Health Partnerships - Awarded an extension grant (GHWP LG.09) for the CPC project in Ghana through to August 2025 for £49,975 to continue this important work.
- Funds through UK Research & Innovation Fund for the first 5 quarters of the EU PALLIAKID Project were paid out, quarterly in arrears, totaling £18,826. February payment due in April 2025.
- Isabella Serognoli Foundation - Quarterly grants totaling £11,000 were received.
- Weiss Asset Management Foundation – Awarded a two-year grant in September 2024 when the first payment of £134,730 was received.
- Talisman Foundation – Matched funding grant of £125,000 received to continue building capacity for CPC in Ghana. The project will run from February 2025 to January 2026.
- Krebsallianz: One-year grant of €125,000 matched funding awarded for continuation of the work being carried out to build capacity for CPC in Ghana. The project will run from February 2025 to January 2026.

Unrestricted General Funds:

- Several general donations were received, including funds being raised through Enthuse and Race Nation for marathons and cycle events & ICPCN's Global Giving platforms.
- Horizon / MyPal - Final payment of Euro 37,285 (£31,188) for this project was received during March. This project is now closed, and the funds are held in general reserve.

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK

(A Company Limited by Guarantee)

TRUSTEES' REPORT

FOR THE YEAR ENDED 27 FEBRUARY 2025

Expenditure for the financial year was £450,170 (2023-24: £233,151) and was spent on the various projects delivered during the period.

Overall, we made a surplus in the period of £288,221 (2023-24: £41,081) before foreign currency losses of £1,275. This increases our current reserves to £347,038 (2023-24: £60,092), most of which has already been allocated to restricted grants, with a small amount in general reserve to provide a cushion should our funding levels fall.

Raising funds remains a major challenge and we continue to search for new potential funders. We achieved some success in this during the period, although much more needs to be done to ensure we are sustainable.

Investment Policy

The organisation does not have significant reserves to invest. Funds are held in readily available cash in bank accounts.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

ICPCN was created in May 2011. It is a registered charity (number 1143712) and is incorporated as a company limited by guarantee. The constitution of ICPCN is set out in the Memorandum and Articles of Association.

ICPCN is governed by its Trustees. Trustees may hold office for three years. At the end of their first term, they can stand for re-election for one further three-year term. All Trustees give their time freely and no Trustee remuneration was paid in the period.

The principal object of ICPCN is to alleviate sickness and to promote and protect the quality of life of children with life-limiting and life-threatening conditions, their families and carers by promoting worldwide access to palliative care in order to share knowledge, experience and best practice.

Method of appointment of Trustees

Trustees are appointed to ensure there is appropriate representation from all regions in the world. Some Trustees are appointed specifically to represent their region, while others are elected for a specific function, such as finance or management, and others represent related global organisations. The number of Trustees can change as determined by the Board of Trustees. Trustees are appointed by a vote of the existing Trustees.

Organisational structure and decision making

The full Board of Trustees meets at least three times per year usually virtually. Face-to-face meetings are restricted in order to keep costs down.

The Board sets the overall strategy for the organisation, simultaneously agreeing long-term strategic plans. It also approves annual operational plans that are intended to deliver the strategy, along with annual budgets.

ICPCN raises funds to pursue its objectives. A non-profit company based in South Africa, ICPCN Operations, performs much of the work to deliver these objectives. ICPCN makes payments to ICPCN Operations under a formal agreement in order to deliver the agreed objectives.

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK

(A Company Limited by Guarantee)

TRUSTEES' REPORT

FOR THE YEAR ENDED 27 FEBRUARY 2025

There is an Executive Committee that meets quarterly to monitor progress in delivering the operational plan, review financial performance and consider significant issues that arise between board meetings. The Executive Committee comprises the Chairperson, Treasurer, one additional Trustee and the Chief Executive.

This report was approved by the Trustees on 25 November 2025 and signed on their behalf by:

M J Palfreman
Michael Palfreman, (Chair)

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK

(A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK FOR THE YEAR ENDED 27 FEBRUARY 2025

I report on the accounts of International Children's Palliative Care Network for the year ended 27 February 2025 which comprise the consolidated statement of financial activities set out on pages 8 to 21.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I 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.

J A Griggs

Julie Griggs FCA
LEVICKS
Chartered Accountants & Business Advisers
61 London Road
Maidstone, Kent, ME16 8TX

26 November 2025

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK

(A Company Limited by Guarantee)

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 27 FEBRUARY 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
INCOME FROM:					
Donations and legacies	2	118,484	612,237	730,721	274,232
Speaker's / Consulting/ Training Fees		7,670	-	7,670	-
TOTAL INCOME		126,154	612,237	738,391	274,232
EXPENDITURE ON:					
Charitable activities	3,4,5&6	122,884	327,286	450,170	233,151
TOTAL EXPENDITURE		122,884	327,286	450,170	233,151
NET (EXPENDITURE) / INCOME BEFORE OTHER RECOGNISED GAINS AND LOSSES					
	7	3,270	284,951	288,221	41,081
Foreign currency losses		(1,275)	-	(1,275)	(1,739)
Transfers In/Out		26,272	(26,272)	-	-
NET MOVEMENT IN FUNDS		28,267	258,679	286,946	39,342
RECONCILIATION OF FUNDS					
Total Funds brought forward	11	55,965	4,127	60,092	20,750
TOTAL FUNDS CARRIED FORWARD	11	84,232	262,806	347,038	60,092

The notes on pages 11 to 21 form part of these financial statements.

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK

Registered number: 07675172

(A Company Limited by Guarantee)

CONSOLIDATED BALANCE SHEET AS AT 27 FEBRUARY 2025

	Note	2025 £	2024 £
NON-CURRENT ASSETS			
Tangible fixed assets	9	942	552
CURRENT ASSETS			
Cash at bank and in hand		350,298	169,541
Accounts Receivable		3,566	11,274
		<u>353,864</u>	<u>180,815</u>
CREDITORS: amounts falling due within one year	10	(7,768)	(121,275)
		<u>346,096</u>	<u>59,540</u>
NET CURRENT ASSETS			
		<u>347,038</u>	<u>60,092</u>
CHARITY FUNDS			
Restricted funds	11	262,806	4,127
Unrestricted funds	11	84,232	55,965
		<u>347,038</u>	<u>60,092</u>
TOTAL FUNDS			
		<u>347,038</u>	<u>60,092</u>

The Charity's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The Trustees consider that the Charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the Charity to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on 25 November 2025 and signed on their behalf by:

M J Palfreman
Michael Palfreman, (Chair)

The notes on pages 11 to 21 form part of these financial statements.

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK

Registered number: 07675172

(A Company Limited by Guarantee)

CHARITY BALANCE SHEET

AS AT 27 FEBRUARY 2025

	Note	2025 £	2024 £
NON-CURRENT ASSETS			
Tangible fixed assets		884	494
CURRENT ASSETS			
Cash at bank		346,882	163,969
Accounts Receivable		3,566	11,274
		<u>350,448</u>	<u>175,243</u>
CREDITORS: amounts falling due within one year	10	(6,194)	(120,337)
		<u>344,254</u>	<u>54,906</u>
NET CURRENT ASSETS			
		<u>345,138</u>	<u>55,400</u>
CHARITY FUNDS			
Restricted funds	11	262,806	4,127
Unrestricted funds		82,332	51,273
		<u>345,138</u>	<u>55,400</u>
TOTAL FUNDS			
		<u>345,138</u>	<u>55,400</u>

The Charity's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Trustees consider that the Charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the Charity to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on 25 November 2025 and signed on their behalf by:

M J Palfreman
Michael Palfreman, (Chair)

The notes on pages 11 to 21 form part of these financial statements.

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK (A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 27 FEBRUARY 2025

1. ACCOUNTING POLICIES

1.1 General information

International Children's Palliative Care Network is a company limited by guarantee, registered in England & Wales, registered number 07675172. It is also a charity registered with the Charity Commission in England & Wales, registered number 1143712. Its registered office is c/o Suite 1b, Together For Short Lives, Whitefriars, Lewins Mead, Bristol, United Kingdom, BS1 2NT.

1.2 Basis of preparation of financial statements

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements are prepared in Sterling which is the functional currency of the charity and are rounded to the nearest £. The current information contained in the financial statements relates to the financial year ended 27 February 2025 and the comparative information relates to the year ended 27 February 2024.

International Children's Palliative Care Network meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The Statement of Financial Activities (SOFA) and Balance Sheet consolidate the financial statements of the Charity and its subsidiary undertaking. The results of the subsidiary are consolidated on a line-by-line basis.

No separate SOFA has been presented for the Charity alone as permitted by section 408 of the Companies Act 2006.

The result for the financial year for the parent charity was a surplus of £286,946 (2024: surplus of £39,342).

1.3 Company status

The Charity is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

1.4 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK (A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 27 FEBRUARY 2025

1. ACCOUNTING POLICIES (continued)

1.5 Income

Income is recognised by the Charity when it has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. Income is only recognised in the period to which the corresponding expenses for which it was granted are also recognised. Income received ahead of corresponding expenditure is deferred on the balance sheet.

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the Charity.

Governance costs are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements.

Grants payable are charged in the period when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the period end are noted as a commitment, but not accrued as expenditure.

1.7 Going concern

The trustees consider there are no material uncertainties about the Charity's ability to continue as a going concern. The review of our financial position, reserves levels and future plans gives Trustees confidence the charity remains a going concern for the foreseeable future.

1.8 Tangible fixed assets and depreciation

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & fittings	-	6 years
Computer equipment	-	5 years, pro-rated from date of addition

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK (A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 27 FEBRUARY 2025

1. ACCOUNTING POLICIES (continued)

1.9 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Statement of Financial Activities.

1.10 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount that the charity will benefit from in future periods.

1.11 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the period.

1.12 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.13 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

1.14 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans, which are subsequently measured at amortised cost using the effective interest method.

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK

(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 27 FEBRUARY 2025

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total funds 2024 £
Donations	29,833	-	29,833	36,609
Grants	88,651	612,237	700,888	237,623
Total donations and legacies	118,484	612,237	730,721	274,232

The aggregate amount of donations received from trustees without conditions totals £600 (2024: £600). The aggregate amount of donations received from trustees with conditions totals £nil (2024: £nil).

3. ANALYSIS OF EXPENDITURE, BY EXPENDITURE TYPE

	Staff Costs 2025 £	Other Costs 2025 £	Total Costs 2025 £	Total Costs 2024 £
Support Costs	171,140	36,217	207,357	140,828
Direct costs	-	239,293	239,293	88,025
Charitable activities	171,140	275,510	446,650	228,853
Expenditure on governance	-	3,520	3,520	4,298
Total 2025	171,140	279,030	450,170	233,151
Total 2024	96,113	137,038	233,151	

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK

(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 27 FEBRUARY 2025

4. DIRECT COSTS

	Charitable Activities £	Total 2025 £	Total 2024 £
Travel costs	29,670	29,670	11,653
Project costs	27,383	27,383	5,299
THET Ghana Sub-Grant – Project related Costs	178,870	178,870	64,974
Technical support and hosting of e-learning environment	3,370	3,370	6,099
	<u>239,293</u>	<u>239,293</u>	<u>88,025</u>

5. SUPPORT COSTS

	Operating Expenses £	Total 2025 £	Total 2024 £
Bank charges	628	628	508
Consultant fees – Programme Manager	-	-	17,900
Consultant fees – Fundraising	18,130	18,130	16,160
Depreciation	109	109	115
General Admin Expenses	-	-	97
Insurance	3,023	3,023	3,003
Interest/Penalties paid	146	146	-
IT Tech Support	431	431	3,859
Legal expenses (Trademark registration)	-	-	220
Postage, printing and stationery	2,260	2,260	402
Software expenses	672	672	801
Specialist Software	6,581	6,581	-
Staff Benefits	-	-	254
Staff costs – Pension	2,700	2,700	1,277
Staff Costs – Employers' National Insurance	4,382	4,382	-
Staff costs – Salaries	164,058	164,058	94,836
Subscriptions	-	-	187
Telephone costs	753	753	850
Training Webinars	2,624	2,624	-
Website costs	713	713	129
Workmen's Compensation	147	147	230
	<u>207,357</u>	<u>207,357</u>	<u>140,828</u>

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK (A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 27 FEBRUARY 2025

6. GOVERNANCE COSTS

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Independent Examiner's remuneration	3,000	-	3,000	3,598
Subsidiary's Independent Examiner's remuneration	234	-	234	473
Accountancy fee	286	-	286	227
	3,520	-	3,520	4,298

7. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2025 £	2024 £
Independent Examiner's fee	3,000	3,598
Accountancy fee	286	227
Subsidiary company's Independent Examiner's remuneration	234	473

During the current or comparative year no Trustee received any remuneration for their role as Trustee. During the financial year, no Trustees were reimbursed expenses. The Board of Trustees are responsible for the overall governance of the Charity – they are not 'key management personnel'.

8. STAFF COSTS

Staff costs were as follows:

	2025 £	2024 £
Staff salaries	164,058	94,836
Staff Costs – Employer's National Insurance	4,382	-
Other pension costs	2,700	1,277
	171,140	96,113

The average number of persons employed by the Charity during the period was as follows:

	2025 No.	2024 No.
Charitable activities	5	4

The charity considers that its key management personnel comprised only of the Chief Executive. The total employment benefits including employer pension contributions of the key management personnel were £61,800 (2024: £43,770). No other employees had employee benefits in excess of £60,000 (2024: none).

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK

(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 27 FEBRUARY 2025

9. TANGIBLE FIXED ASSETS

Group	Fixtures & fittings £	Computer equipment £	Total £
Cost			
At 27 February 2024	167	8,968	9,135
Additions	-	499	499
At 27 February 2025	167	9,467	9,634
Depreciation			
At 27 February 2024	167	8,416	8,583
Charge for the financial year	-	109	109
At 27 February 2025	167	8,525	8,692
Net book value			
At 27 February 2025	-	942	942
At 27 February 2024	-	552	552

10. CREDITORS: Amounts falling due within one year

	Group		Charity	
	2025 £	2024 £	2025 £	2024 £
Deferred income	-	112,834	-	112,834
Accruals	7,768	8,441	6,414	7,503
	7,768	121,275	6,414	120,337

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK (A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 27 FEBRUARY 2025

11. STATEMENT OF FUNDS

STATEMENT OF FUNDS – CURRENT YEAR

	Balance at 28 February 2024	Income	Expenditure	Transfers In/(Out)	Balance at 27 February 2025
	£	£	£	£	£
Unrestricted funds					
General Fund	33,981	37,502	22,302	26,272	75,453
CRI Foundation	16,782	75,570	89,605	-	2,747
eLearning Funds	2,100	2,082	-	-	4,182
Global Treehouse Foundation	2,194	-	2,194	-	-
ICPCN 4th Conference 2025	-	-	3,601	-	(3,601)
Isabella Seragnoli Fondazione	908	11,000	6,457	-	5,451
	55,965	126,154	124,159	26,272	84,232
Restricted funds					
Horizon 20-20 / MyPal	-	31,188	-	(31,188)	-
St. Jude Children's Research Hospital	1,915	-	1,915	-	-
MNCH Risk Pool Fund	994	-	994	-	-
Tropical Health Education Trust	1,218	257,834	263,968	4,916	-
Krebsallianz	-	44,658	1,144	-	43,514
PALLIAKID - EU Horizon (UKRI)	-	18,826	18,816	-	10
Talisman Foundation	-	125,000	-	-	125,000
Weiss Asset Management Foundation	-	134,731	40,449	-	94,282
	4,127	612,237	327,286	(26,272)	262,806
Total of funds	60,092	738,391	451,445	-	347,038

CRI Foundation

This is a new one-year unrestricted grant from the CRI Foundation, based in the USA, primarily to support the development of children's palliative care globally, with the delivery of mutually agreed milestones as specified by the Funder. The grant covers core costs related to ICPCN's specified activities – **C**ommunication, **A**dvocacy, **R**esearch, **E**ducation and **S**trategic Development (CARES).

Weiss Asset Management Foundation

Year One of a two-year grant, totaling £134,730, was received during September 2024 to support the CARES programme.

MNCH Risk Pool Fund

The CRI Foundation recommended ICPCN for this grant managed by Fidelity Charitable, to be used specifically for resolving issues created by expert error and local partner problems. The funds were to cover operating expenses such as personnel, project and admin costs related to these issues, including work on the website and cleaning of the Moodle database. This grant is now closed.

Global Treehouse Foundation

The purpose of this one-year grant is for ICPCN to provide support to the Global Treehouse Foundation in its aim to bring entrepreneurial expertise and innovation to address the global lack of access to children's palliative care. This grant is now closed.

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK (A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 27 FEBRUARY 2025

11. STATEMENT OF FUNDS (continued)

Tropical Health Education Trust (THET) – now known as Global Health Partnerships (GHP)

This one-year Grant was awarded by GHP (formerly THET) and was entitled “Building capacity for the provision of children’s palliative care in Ghana” - Grant Number LG.09. This project is funded through the Global Health Workforce Programme, which is funded by the UK Department of Health and Social Care (DHSC) for the benefit of the UK and partner country’s health sectors. The grant ran from 1 February 2024 to 31 January 2025. Expenses incurred to January 2025 were slightly more than income received during this period, as the final payout from the Funder was made in April 2025, once all audit processes had been completed. An amount of £4,916 was advanced from the General Fund to cover this shortfall.

UK Research and Innovation – EU Horizon: PALLIAKID

This funding from UKRI was granted under the UK Government’s Horizon Europe Guarantee. PALLIAKID is an interdisciplinary project aiming to evaluate the feasibility, efficacy and cost-effectiveness of novel interventions for children, adolescents and young Adults (AYAs) with palliative and end-of-life care needs in different healthcare systems across Europe. ICPCN’s role within this five-year project is to participate in work packages related to the dissemination of the findings, as well as provide technical expertise on children’s palliative care.

Isabella Seragnoli Fondazione

This is an ongoing programme whereby ICPCN provides technical assistance and support to the CPC team in Bologna in all matters related to the setting up of a new state-of the art children’s hospice.

St Jude’s Children’s Research Hospital

Funds to support the ongoing education collaboration with St Jude’s in Memphis, USA, incorporating the work ICPCN are doing with the development of the World Health Organisation’s handbook.

Krebsallianz

One-year grant of €125,000 matched funding awarded for continuation of the CPC project in Ghana, through to January 2026.

Talisman Foundation

One-year grant of £125,000 matched funding awarded for continuation of the CPC project in Ghana, through to January 2026.

Funds for e-learning programme

Funds from a palliative care organisation in the Netherlands related to their use of ICPCN’s comprehensive e-learning Moodle software.

Conference 2025

Planning for the ICPCN’s 4th Conference to be held in Manila, Philippines, started in October 2024 and certain airfares for invited speakers were purchased in this financial year due to anticipated price increases. These costs will be recovered in the next financial year once the delegates’ conference registration fees are received.

Horizon 20-20/MyPal

This was a three and a half year EU grant for looking at Novel patient-centered approaches for survivorship, palliation and/or end of life care. ICPCN was one of a consortium of 16 organisations, led by Ethniko Kentro Erevnas Kai Technologikis Anaptyxis (CERTH), in Thessaloniki, Greece. ICPCN was involved in the children’s study and dissemination. The project ended in December 2022, but a portion of the grant was retained by the EU until all organisations’ final reports and accountability had been reviewed and accepted. During this time, expenses for the project were covered by the Charity’s General Fund. The final grant payment of £31,188 was paid out to ICPCN during March 2024. As the grant is closed, these funds were duly transferred to the General Unrestricted Fund to cover expenses previously covered by this fund.

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK (A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 27 FEBRUARY 2025

11. STATEMENT OF FUNDS (continued)

STATEMENT OF FUNDS – PRIOR YEAR

	Balance at 28 February 2023	Income	Expenditure	Transfers In/(Out)	Balance at 27 February 2024
	£	£	£	£	£
Unrestricted funds					
General Fund	18,433	36,609	21,061	-	33,981
CRI Foundation	-	89,695	72,913	-	16,782
eLearning Funds	-	2,562	462	-	2,100
Global Treehouse Foundation	-	10,000	7,806	-	2,194
Isabella Seragnoli Fondazione	(1,732)	16,000	13,360	-	908
	16,701	154,866	115,602	-	55,965
Restricted funds					
UKRI (EU Horizon Palliakid)	-	6,274	6,274	-	-
True Colours Trust - Neonatal Education Fund	3,387	2,000	5,387	-	-
St. Jude Children's Research Hospital	58	7,830	5,973	-	1,915
MNCH Risk Pool Fund	-	28,322	27,328	-	994
Tropical Health Education Trust	-	71,540	70,322	-	1,218
World Child Cancer	530	3,400	3,930	-	-
Imperial College London	74	-	74	-	-
	4,049	119,366	119,288	-	4,127
Total of funds	20,750	274,232	234,890	-	60,092

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £
Tangible fixed assets	942	-	942
Accounts receivable	1,656	1,910	3,566
Cash at bank and in hand	88,583	261,715	350,298
Amounts falling due within one year	(6,949)	(819)	(7,768)
Net assets	84,232	262,806	347,038

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK (A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 27 FEBRUARY 2025

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS (CONTINUED)

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Tangible fixed assets	552	-	552
Accounts Receivable	5,000	6,274	11,274
Cash at bank and in hand	56,243	113,298	169,541
Amounts falling due within one year	(5,830)	(115,445)	(121,275)
Net Assets	55,965	4,127	60,092

13. PENSION COMMITMENTS

The group operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £2,700 (2024: £1,277).

14. PRINCIPAL SUBSIDIARIES

International Children's Palliative Care Network Operations NPC

Subsidiary name	International Children's Palliative Care Network Operations NPC
Charity registration number	2011/001648/08
Basis of control	Common Trustees
Total assets as at 27 February 2025	£ 3,474
Total liabilities as at 27 February 2025	£ 1,574
Total funds as at 27 February 2025	£ 1,900
Gross income for the year ended 27 February 2025	£ 75,401
Expenditure for the year ended 27 February 2025	£ 78,193
Deficit for the year 27 February 2025	£ 2,792

Figures converted from South African Rand into British Pound at rates provided by XE.com.

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK

England & Wales - Charity number 1143712

Accounts

Charity number: 1143712

International Children's Palliative Care Network

Registered number: 07675172

Trustees' report and unaudited financial statements

For the year ended 27 February 2024

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK

(A Company Limited by Guarantee)

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INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK

(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS

FOR THE YEAR ENDED 27 FEBRUARY 2024

Trustees	Dr Justin Baker Dr Hanneke Brits Dr Stephen Connor Robert Jones Dr Regina Okhuysen-Cawley Dr Gayatri Palat Michael Palfreman Ntombizodwa Sithole Dr Michael Tatterton Dr Christina Vadeboncoeur Dr Tan Ru Wei Dr Esther Nafula Wekesa
Chief Executive	Prof Julia Downing
Company registered number	07675172
Charity registered number	1143712
Registered office	c/o Suite 1b Together For Short Lives Whitefriars Lewins Mead Bristol United Kingdom BS1 2NT
Accountants	Levicks Chartered Accountants & Business Advisors 61 London Road Maidstone Kent ME16 8TX
Bankers	NatWest plc 32 Corn Street Bristol BS99 7UG

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK (A Company Limited by Guarantee)

TRUSTEES' REPORT FOR THE YEAR ENDED 27 FEBRUARY 2024

The Trustees present their Annual Report together with the financial statements for the year 28th February 2023 to 27th February 2024. The Trustees confirm that the Annual Report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP), 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) as amended by Update Bulletin 1 (effective 1 January 2015).

Since the charity and the group qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Throughout the financial year, the knock-on effects of the global pandemic have continued to impact on the work of the International Children's Palliative Care Network (ICPCN), in particular in relation to funding and adopting new ways of working. However, the financial sustainability of the Charity had vastly improved by the end of the financial year. ICPCN remained extremely busy throughout the year and we continued to support our members via our core activities of **C**ommunication, **A**dvocacy, **R**esearch, **E**ducation and **S**trategic development.

1. OBJECTIVES

The objectives of the charity are to promote worldwide access to palliative care for children with life-limiting and life-threatening conditions, their families and carers and, in particular, the sharing of information, advocacy, education, research and networking. Our vision is that all children living with a life-limiting or life-threatening condition, and their families, will have seamless access to palliative care in order to alleviate serious health-related suffering and enhance their quality of life.

Our mission is to achieve the best quality of life and care for children and young people with life-threatening or life-limiting conditions, their families and carers worldwide, by:

- raising awareness of children's palliative care (CPC) among the public, health professionals and policy makers
- advocating to governments and international organisations for the global development of CPC services
- expanding the evidence-base for CPC
- sharing expertise, skills and knowledge with our global network of members.

In setting objectives and planning for activities, the Trustees have given due consideration to the general guidance published by the Charity Commission relating to public benefit.

STRATEGIC AIMS

Working towards this vision, ICPCN's strategy for 2019-2023 has the following strategic aims:

(a) Communications - To create a **step-change** in global awareness by maximising the impact of ICPCN's messages and access to ICPCN's resources by reinforcing ICPCN's position as the global authority on CPC and as a hub of information and resources, and by using a strategic combination of communication strategies to achieve a wider reach.

(b) Advocacy - To work towards inclusion of CPC in Universal Health Coverage (UHC) worldwide by carrying out targeted strategic advocacy with world leaders at both a global, regional and national level; by making use of a suite of WHO-approved advocacy resources which are adaptable at country level; and by harnessing the network to use these resources to strategically advocate in their own localities.

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK (A Company Limited by Guarantee)

TRUSTEES' REPORT FOR THE YEAR ENDED 27 February 2024

- (c) **Research** – To expand the evidence-base for CPC through initiating research, collaborating on research in strategic areas, supporting other organisations with resources and signposting them to carry out their own research, and disseminating research for maximum impact.
- (d) **Education** - To develop as a hub for the provision of training information; to provide high-quality CPC education that meets an identified global need; and to support and empower the ICPCN network to train health practitioners in their own localities, thus improving the care given to children and their families.
- (e) **Strategic Development** - To support the strategic development of CPC services worldwide through equipping and empowering the network with resources, training and mentorship, and facilitating the development of centres of excellence in strategic locations.

It was agreed by the Trustees that ICPCN will adopt ICPCN's strategy for 2019-2023 for another two years, to enable the Trustees and Staff to get together to develop the new Strategic Plan prior to the 2025 ICPCN Conference (in planning at time of writing).

Grant making policy

We occasionally award scholarships to individuals to attend conferences and training opportunities that they would otherwise not be able to afford. The charity identifies specific events that would result in attendees being able to further the development of CPC in their countries. Individuals wanting to attend these events, but who could not afford the costs, are invited to apply to the charity. These are only awarded if ICPCN has sufficient funds to support them.

2. ACHIEVEMENTS AND PERFORMANCE

Review of Activities

2023-24 was a successful period for ICPCN, despite the financial challenges, with real progress made across all of our strategic aims. Some of the highlights are described below. Through the period we:

- Continued to recruit new members to ICPCN with 4,127 individual members (2023: 4,387) and 535 organisational members (2023:432) by the end of February 2024. The number of individual members was reduced due to the refining of the membership database, removing duplicates and those with outdated contact details.
- Regularly communicated through the website, newsletters (monthly), ehospice articles (85 articles), Facebook (12,915 followers), Twitter (4,044 followers), LinkedIn (420 followers) and Instagram (770 followers).
- Held another successful #HatsOn4CPC marketing campaign in October 2023, through social media.
- Took a leading role in advocacy at a global level with the World Health Organization (WHO), the World Health Assembly, WHO EURO and EMRO, the WHO Global Initiative for Childhood Cancer, and other global activities and campaigns
- Undertook advocacy in the regions alongside regional and national organisations.
- Supported CPC workshops and sessions and presented papers at a range of conferences throughout the year.
- Continued to lead and participate in global research on CPC including: the development of a Children's Palliative Outcome Scale (C-POS) in the UK; the ADAPT project in Africa with St Jude Children's Hospital, the NIHR GHAP study in Uganda with Kings College London, the IAHPIC, essential and advanced practices for CPC project, the EoLinPlace Project with the University of

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK (A Company Limited by Guarantee)

TRUSTEES' REPORT FOR THE YEAR ENDED 27 February 2024

- Coimbra, The PALLIAKID project funded by the EU, work with Prof Felicia Knaul and the Lancet Commission on the number of children globally needing CPC, the My-Pal project on the use of gaming in palliative care, the PROTECT study, the numbers of children globally needing PC, and a needs assessment and situational analysis for CPC in Ghana.
- Undertook a mapping exercise in order to assess the status of children's palliative care globally and review ongoing developments.
 - Continued to provide online courses through our e-learning Moodle site -www.elearnicpcn.org - with courses being available in 13 languages. During the period 1,370 participants from >150 countries enrolled on at least one of the courses on the ICPCN's e-learning platform representing all six of the WHO regions.
 - Undertook face-to-face and virtual training including for Uganda and Iraq. Also participated in a range of online training programmes throughout the year.
 - Continued the series of monthly webinars on CPC held on the third Thursday of every month. 9 webinars were held during this period with >5,326 participants (3,055 individuals) attending from 120 countries. The ICPCN team also participated in a wide range of webinars throughout the period. Recordings of the webinars were also watched 2,993 times.
 - Continued to input into academic courses around the world on CPC, for example: The Advanced Diploma in CPC at Mildmay Uganda; the Post Graduate Diploma/Masters in PC at the University of Cape Town and the Cardiff University, and the Masters in CPC at ASMEPA, Italy.
 - Supported the strategic development of CPC in a range of countries including, but not limited to Italy, Hong Kong, Serbia, South Africa, Uganda, Ghana, China, Iraq, and Uganda.
 - Commenced a one-year project on the 1st February 2024 to build capacity for children's palliative care in Ghana.
 - Published 15 papers on issues related to CPC globally.

Plans for the future

We continue to have ambitious plans for the future, to significantly increase the profile of CPC around the world to ensure that more children and families will be able to access and benefit from wider provision. We plan to review our strategy and develop an updated Strategic Plan in 2025. We have begun to increase our funding base and will continue to work hard to secure more funds, which will enable ICPCN to increase the number of staff required in order to continue to develop the work of the organisation.

3. FINANCIAL REVIEW

Income for the financial year was £274,232 (2022-23: £121,865), which included:

- True Colours Trust - Neonatal Education Fund – Balance of funds brought forward for the ongoing development of the 'Advanced Neonatal Palliative Care' elearning course. Additional contingency payment of £2,000 received during this financial year. This grant is now complete.
- CRI Foundation – Awarded a two-year grant of US\$75,000 (£60,000) per annum towards core costs. Additional top-up grant of US\$37,800 (£30,474) received during October 2023.
- Global Treehouse Foundation - New grant of £10,000.
- St. Jude Children's Research Hospital - Annual grant of US\$10,000 (£7830) received in June 2023.
- World Child Cancer (Ghana) - balance of grant totalling £3,400 received during August 2023 for CPC project in Ghana. This project is now complete.
- Isabella Seragnoli Foundation – Progress payments of £5,000 received quarterly
- MNCH Risk Pool Fund - Grant of US\$34,414 (£28,322) received during October 2023.

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK (A Company Limited by Guarantee)

TRUSTEES' REPORT

FOR THE YEAR ENDED 27 February 2024

- THET Grant - One year grant of £346,397 awarded. 1st tranche of £184,373 received towards the end of the financial year, in February 2024, of which £64,974 was transferred to World Child Cancer UK for the project based in Ghana.
- Wild in Art - Donation of £20,000 received towards fundraising costs.
- Several general donations were received, including funds being raised through Enthuse and Race Nation for Marathons and Cycle events & ICPCN's Global Giving platforms

Expenditure for the financial year was £233,151 (2022-23: £117,040) and was spent on the various projects delivered during the period.

Overall, we made a surplus in the period of £41,081 (2023: £4,825) before foreign currency losses. This increases our current reserves to £60,092 (2022-23: £20,750), which provides a small cushion should our funding levels fall.

Raising funds remains a major challenge and we continue to search for new potential funders. We achieved some success in this during the period, although much more needs to be done to ensure we are sustainable.

Investment Policy

The organisation does not have significant reserves to invest. Funds are held in readily available cash in bank accounts.

4. STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

ICPCN was created in May 2011. It is a registered charity (number 1143712) and is incorporated as a company limited by guarantee. The constitution of ICPCN is set out in the Memorandum and Articles of Association.

ICPCN is governed by its Trustees. Trustees may hold office for three years. At the end of their first term, they can stand for re-election for one further three-year term. All Trustees give their time freely and no Trustee remuneration was paid in the period.

The principal object of ICPCN is to alleviate sickness and to promote and protect the quality of life of children with life-limiting and life-threatening conditions, their families and carers by promoting worldwide access to palliative care in order to share knowledge, experience and best practice.

Method of appointment of Trustees

Trustees are appointed to ensure there is appropriate representation from all regions in the world. Some Trustees are appointed specifically to represent their region, while others are elected for a specific function, such as finance or management, and others represent related global organisations. The number of Trustees can change as determined by the Board of Trustees. Trustees are appointed by a vote of the existing Trustees.

Organisational structure and decision making

The full Board of Trustees meets at least three times per year, once in a face-to-face meeting (where possible) and twice via a teleconference. Face-to-face meetings are restricted to one per year in order to keep costs down.

The Board sets the overall strategy for the organisation, simultaneously agreeing long-term strategic

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK

(A Company Limited by Guarantee)

TRUSTEES' REPORT

FOR THE YEAR ENDED 27 February 2024

plans. It also approves annual operational plans that are intended to deliver the strategy, along with annual budgets.

ICPCN raises funds to pursue its objectives. A non-profit company based in South Africa, ICPCN Operations, performs much of the work to deliver these objectives. ICPCN makes payments to ICPCN Operations under a formal agreement in order to deliver the agreed objectives.

There is an Executive Committee that meets quarterly to monitor progress in delivering the operational plan, review financial performance and consider significant issues that arise between board meetings. The Executive Committee comprises the Chairperson, Treasurer, one additional Trustee and the Chief Executive.

This report was approved by the Trustees on 21 November 2024 and signed on their behalf by:

M Palfreman
Michael Palfreman, (Chair)

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK

(A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK FOR THE YEAR ENDED 27 February 2024

I report on the accounts of International Children's Palliative Care Network for the year ended 27 February 2024 which comprise the consolidated statement of financial activities set out on pages 8 to 21.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I 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.

J A Griggs
LEVICKS
Chartered Accountants & Business Advisers
61 London Road
Maidstone
Kent
ME16 0BQ

22 November 2024

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK
(A Company Limited by Guarantee)

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME
AND EXPENDITURE ACCOUNT**
FOR THE YEAR ENDED 27 FEBRUARY 2024

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
INCOME FROM:					
Donations and legacies	2	154,866	119,366	274,232	121,865
TOTAL INCOME		154,866	119,366	274,232	121,865
EXPENDITURE ON:					
Charitable activities	3,4,5&6	113,863	119,288	233,151	117,040
TOTAL EXPENDITURE		113,863	119,288	233,151	117,040
NET (EXPENDITURE) / INCOME BEFORE OTHER RECOGNISED GAINS AND LOSSES					
	7	41,003	78	41,081	4,825
Foreign currency losses		(1,739)	-	(1,739)	(2,279)
Transfers In/Out		-	-	-	-
NET MOVEMENT IN FUNDS		39,264	78	39,342	2,546
RECONCILIATION OF FUNDS					
Total Funds brought forward		16,701	4,049	20,750	18,204
TOTAL FUNDS CARRIED FORWARD		55,965	4,127	60,092	20,750

The notes on pages 11 to 21 form part of these financial statements.

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK

Registered number: 07675172

(A Company Limited by Guarantee)

CONSOLIDATED BALANCE SHEET AS AT 27 FEBRUARY 2024

	Note	2024 £	2023 £
NON-CURRENT ASSETS			
Tangible fixed assets	9	552	-
CURRENT ASSETS			
Cash at bank and in hand		169,541	23,726
Accounts Receivable		11,274	5,000
		180,815	28,726
CREDITORS: amounts falling due within one year	10	(121,275)	(7,976)
NET CURRENT ASSETS		59,540	20,750
NET ASSETS		60,092	20,750
CHARITY FUNDS			
Restricted funds	11	4,127	4,049
Unrestricted funds	11	55,965	16,701
TOTAL FUNDS		60,092	20,750

The Charity's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The Trustees consider that the Charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the Charity to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on 21 November 2024 and signed on their behalf by:

M Palfreman
Michael Palfreman, (Chair)

The notes on pages 11 to 21 form part of these financial statements.

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK

Registered number: 07675172

(A Company Limited by Guarantee)

CHARITY BALANCE SHEET

AS AT 27 FEBRUARY 2024

	Note	2024 £	2023 £
NON-CURRENT ASSETS			
Tangible fixed assets		494	-
CURRENT ASSETS			
Cash at bank		163,969	15,060
Accounts Receivable		11,274	5,000
		<u>175,243</u>	<u>20,060</u>
CREDITORS: amounts falling due within one year	10	(120,337)	(7,321)
NET CURRENT ASSETS		<u>54,906</u>	<u>12,379</u>
NET ASSETS		<u>55,400</u>	<u>12,379</u>
CHARITY FUNDS			
Restricted funds	11	4,127	4,049
Unrestricted funds		51,273	8,690
TOTAL FUNDS		<u>55,400</u>	<u>12,379</u>

The Charity's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Trustees consider that the Charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the Charity to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on 21 November 2024 and signed on their behalf by:

M Palfreman
Michael Palfreman, (Chair)

The notes on pages 11 to 21 form part of these financial statements.

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK (A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 27 FEBRUARY 2024

1. ACCOUNTING POLICIES

1.1 General information

International Children's Palliative Care Network is a company limited by guarantee, registered in England & Wales, registered number 07675172. It is also a charity registered with the Charity Commission in England & Wales, registered number 1143712. Its registered office is c/o Suite 1b, Together For Short Lives, Whitefriars, Lewins Mead, Bristol, United Kingdom, BS1 2NT.

1.2 Basis of preparation of financial statements

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements are prepared in Sterling which is the functional currency of the charity and are rounded to the nearest £. The current information contained in the financial statements relates to the financial year ended 27 February 2024 and the comparative information relates to the year ended 27 February 2023.

International Children's Palliative Care Network meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The Statement of Financial Activities (SOFA) and Balance Sheet consolidate the financial statements of the Charity and its subsidiary undertaking. The results of the subsidiary are consolidated on a line-by-line basis.

No separate SOFA has been presented for the Charity alone as permitted by section 408 of the Companies Act 2006.

The result for the financial year for the parent charity was a surplus of £39,342 (2023: surplus of £2,546).

1.3 Company status

The Charity is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

1.4 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK (A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 27 FEBRUARY 2024

1. ACCOUNTING POLICIES (continued)

1.5 Income

Income is recognised by the Charity when it has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. Income is only recognised in the period to which the corresponding expenses for which it was granted are also recognised. Income received ahead of corresponding expenditure is deferred on the balance sheet.

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the Charity.

Governance costs are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements.

Grants payable are charged in the period when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the period end are noted as a commitment, but not accrued as expenditure.

1.7 Going concern

The trustees consider there are no material uncertainties about the Charity's ability to continue as a going concern. The review of our financial position, reserves levels and future plans gives Trustees confidence the charity remains a going concern for the foreseeable future.

1.8 Tangible fixed assets and depreciation

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & fittings	-	6 years
Computer equipment	-	5 years, pro-rated from date of addition

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK

(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 27 FEBRUARY 2024

1. ACCOUNTING POLICIES (continued)

1.9 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Statement of Financial Activities.

1.10 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount that the charity will benefit from in future periods.

1.11 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the period.

1.12 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.13 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

1.14 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans, which are subsequently measured at amortised cost using the effective interest method.

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK

(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 27 FEBRUARY 2024

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Donations	36,609	-	36,609	44,220
Grants	118,257	119,366	237,623	77,645
Total donations and legacies	154,866	119,366	274,232	121,865

The aggregate amount of donations received from trustees without conditions totals £600 (2023: £600). The aggregate amount of donations received from trustees with conditions totals £nil (2023: £nil).

3. ANALYSIS OF EXPENDITURE, BY EXPENDITURE TYPE

	Staff Costs 2024 £	Other Costs 2024 £	Total Costs 2024 £	Total Costs 2023 £
Support Costs	96,113	44,715	140,828	98,838
Direct costs	-	88,025	88,025	14,224
Charitable activities	96,113	132,740	228,853	113,062
Expenditure on governance	-	4,298	4,298	3,978
Total 2024	96,113	137,038	233,151	117,040
Total 2023	92,095	24,945	117,040	

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK

(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 27 FEBRUARY 2024

4. DIRECT COSTS

	Charitable Activities £	Total 2024 £	Total 2023 £
Travel costs	11,653	11,653	5,068
Project costs	5,299	5,299	3,903
THET Ghana Sub-Grant – Project related Costs	64,974	64,974	-
Technical support and hosting of elearning environment	6,099	6,099	5,253
	88,025	88,025	14,224

5. SUPPORT COSTS

	Operating Expenses £	Total 2024 £	Total 2023 £
Bank charges	508	508	638
Depreciation	115	115	-
General Admin Expenses	97	97	342
Insurance	3,003	3,003	628
IT expenses	3,859	3,859	1,517
Legal expenses (Trademark registration)	220	220	-
Marketing, advertising and promotions	-	-	673
Postage, printing and stationery	402	402	397
Software expenses	801	801	993
Staff Benefits	254	254	-
Staff costs – Pension	1,277	1,277	1,135
Staff costs – Salaries	94,836	94,836	90,960
Consultant fees – Programme Manager	17,900	17,900	-
Consultant fees – Fundraising	16,160	16,160	-
Workmen's Compensation	230	230	-
Subscriptions	187	187	101
Telephone costs	850	850	732
Training Webinars	-	-	250
Website costs	129	129	472
	140,828	140,828	98,838

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK (A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 27 FEBRUARY 2024

6. GOVERNANCE COSTS

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Independent Examiner's remuneration	3,598	-	3,598	2,730
Subsidiary's Independent Examiner's remuneration	473	-	473	468
Accountancy fee	227	-	227	780
	<u>4,298</u>	<u>-</u>	<u>4,298</u>	<u>3,978</u>

7. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2024 £	2023 £
Independent Examiner's fee	3,598	2,730
Accountancy fee	227	780
Subsidiary company's Independent Examiner's remuneration	473	468

During the current or comparative year no Trustee received any remuneration for their role as Trustee. During the financial year, no Trustees were reimbursed expenses. The Board of Trustees are responsible for the overall governance of the Charity – they are not 'key management personnel'.

8. STAFF COSTS

Staff costs were as follows:

	2024 £	2023 £
Staff salaries	94,836	90,960
Other pension costs	1,277	1,135
	<u>96,113</u>	<u>92,095</u>

The average number of persons employed by the Charity during the period was as follows:

	2024 No.	2023 No.
Charitable activities	4	4

No employee received remuneration amounting to more than £60,000 in either period.

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK

(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 27 FEBRUARY 2024

9. TANGIBLE FIXED ASSETS

Group	Fixtures & fittings £	Computer equipment £	Total £
Cost			
At 28 February 2023	167	8,301	8,468
Additions	-	667	667
At 27 February 2024	167	8,968	9,135
Depreciation			
At 28 February 2023	167	8,301	8,468
Charge for the financial year	-	115	115
At 27 February 2024	167	8,416	8,583
Net book value			
At 27 February 2024	-	552	552
At 27 February 2023	-	-	-

10. CREDITORS: Amounts falling due within one year

	Group		Charity	
	2024 £	2023 £	2024 £	2023 £
Deferred income	112,834	-	112,834	-
Other creditors	-	-	-	-
Accruals	8,441	7,976	7,503	7,321
	121,275	7,976	120,337	7,321

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK (A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 27 FEBRUARY 2024

11. STATEMENT OF FUNDS

STATEMENT OF FUNDS – CURRENT YEAR

	Balance at 28 February 2023	Income	Expenditure	Transfers In/Out	Balance at 27 February 2024
	£	£	£	£	£
Unrestricted funds					
General Fund	18,433	36,609	21,061	-	33,981
CRI Foundation	-	89,695	72,913	-	16,782
eLearning Funds	-	2,562	462	-	2,100
Global Treehouse Foundation	-	10,000	7,806	-	2,194
Isabella Seragnoli Fondazione	(1,732)	16,000	13,360	-	908
	16,701	154,866	115,602	-	55,965
Restricted funds					
UKRI (EU Horizon Palliakid)	-	6,274	6,274	-	-
True Colours Trust - Neonatal Education Fund	3,387	2,000	5,387	-	-
St. Jude Children's Research Hospital	58	7,830	5,973	-	1,915
MNCH Risk Pool Fund	-	28,322	27,328	-	994
Tropical Health Education Trust	-	71,540	70,322	-	1,218
World Child Cancer	530	3,400	3,930	-	-
Imperial College London	74	-	74	-	-
	4,049	119,366	119,288	-	4,127
Total of funds	20,750	274,232	234,890	-	60,092

CRI Foundation

This is a two-year unrestricted grant from the CRI Foundation, based in the USA, primarily to support the development of children's palliative care globally, with the delivery of mutually agreed milestones as specified by the Funder. The grant covers core costs related to ICPCN's specified activities – **Communication, Advocacy, Research, Education and Strategic Development (CARES)**

MNCH Risk Pool Fund

The CRI Foundation recommended ICPCN for this grant managed by Fidelity Charitable, to be used specifically for resolving issues created by expert error and local partner problems. The funds were to cover operating expenses such as personnel, project and admin costs related to these issues, including work on the website and cleaning of the Moodle database.

Global Treehouse Foundation

The purpose of this one-year grant is for ICPCN to provide support to the Global Treehouse Foundation in its aim to bring entrepreneurial expertise and innovation to address the global lack of access to children's palliative care.

Tropical Health Education Trust (THET)

The Grant has been awarded by THET and is entitled "Building capacity for the provision of children's palliative care in Ghana" and is Grant Number LG.09. This project is funded through the Global Health Workforce Pro-

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK

(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 27 FEBRUARY 2024**

11. STATEMENT OF FUNDS (continued)

gramme, which is funded by the UK Department of Health and Social Care (DHSC) for the benefit of the UK and partner country health sectors.

UK Research and Innovation – EU Horizon: PALLIAKID

This funding from UKRI was granted under the UK Government's Horizon Europe Guarantee. PALLIAKID is an interdisciplinary project aiming to evaluate the feasibility, efficacy and cost-effectiveness of novel interventions for children, adolescents and young Adults (AYAs) with palliative and end-of-life care needs in different healthcare systems across Europe. ICPCN's role within this five year project is to participate in work packages related to the dissemination of the findings, as well as provide technical expertise on children's palliative care.

Isabella Seragnoli Fondazione

This is an ongoing programme whereby ICPCN provides technical assistance and support to the CPC team in Bologna in all matters related to the setting up of a new state-of the art children's hospice.

Funds for e-learning programme

Funds from a palliative care organisation in the Netherlands related to their use of ICPCN's comprehensive e-learning Moodle software.

St Jude's Children's Research Hospital

Funds to support the ongoing education collaboration with St Jude's in Memphis, USA, incorporating the work ICPCN are doing with the World Health Organisation handbook.

Imperial College London

One-off grant for ICPCN's collaboration in a research study, which is now complete.

True Colours Trust – Neonatal Education Fund

This is a two-year grant enabling ICPCN to work with the UK's National Lead Nurse in Neonatal Palliative Care on the revision of the neonatal course and the development of an advanced neonatal course, based on the recently published book on neonatal palliative care. This grant is now closed.

World Child Cancer – Ghana Project

This was a grant/contract with World Child Cancer to undertake a needs assessment and situational analysis for CPC in Ghana. This grant is now closed.

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK

(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 27 FEBRUARY 2024

STATEMENT OF FUNDS – PRIOR YEAR

	Balance at 28 February 2022	Income	Expenditure	Transfers In/Out	Balance at 27 February 2023
	£	£	£	£	£
Unrestricted funds					
General Fund	1,111	36,830	(19,508)	-	18,433
US Funds	-	7,390	(7,390)	-	-
Isabella Seragnoli Fondazione	-	-	-	(1,732)	(1,732)
	1,111	44,220	(26,898)	(1,732)	16,701
Restricted funds					
eLearning Funds	(193)	1,450	(1,257)	-	-
HebFfin	-	5,000	(5,000)	-	-
True Colours Trust Neonatal Education Fund	5,000	21,822	(23,435)	-	3,387
St. Jude Children's Hospital	2,088	8,175	(10,205)	-	58
Isabella Seragnoli Fondazione	(893)	15,000	(15,839)	1,732	-
WHO Iraq CPC Project	-	20,238	(20,238)	-	-
World Child Cancer	-	5,960	(5,430)	-	530
Imperial College London	74	-	-	-	74
Horizon 20-20 / MyPal	11,017	-	(11,017)	-	-
	17,093	77,645	(92,421)	1,732	4,049
Total of funds	18,204	121,865	(119,319)	-	20,750

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Tangible fixed assets	552	-	552
Accounts Receivable	5,000	6,274	11,274
Cash at bank and in hand	56,243	113,298	169,541
Amounts falling due within one year	(5,830)	(115,445)	(121,275)
Net Assets	55,965	4,127	60,092

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK (A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 27 FEBRUARY 2024

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Accounts Receivable	-	5,000	5,000
Cash at bank and in hand	24,100	(374)	23,726
Amounts falling due within one year	(7,399)	(577)	(7,976)
Net Assets	16,701	4,049	20,750

13. PENSION COMMITMENTS

The group operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £1,277 (2023: £1,135).

14. PRINCIPAL SUBSIDIARIES

International Children's Palliative Care Network Operations NPC

Subsidiary name	International Children's Palliative Care Network Operations NPC
Charity registration number	2011/001648/08
Basis of control	Common Trustees
Total assets as at 27 February 2024	£ 5,630
Total liabilities as at 27 February 2024	£ 938
Total funds as at 27 February 2024	£ 4,692
Gross income for the year ended 27 February 2024	£ 43,588
Expenditure for the year ended 27 February 2024	£ 46,176
Deficit for the year 27 February 2024	£ 2,588

Figures converted from South African Rand into British Pound at rates provided by XE.com.

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK

England & Wales - Charity number 1143712

Accounts

Charity number: 1143712

International Children's Palliative Care Network

Registered number: 07675172

Trustees' report and unaudited financial statements

For the year ended 27 February 2023

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK

(A Company Limited by Guarantee)

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INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK (A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 27 FEBRUARY 2023

Trustees	Dr Justin Baker Dr Hanneke Brits Dr Stephen Connor Robert Jones Dr Regina Okhuysen-Cawley Dr Gayatri Palat Michael Palfreman Ntombizodwa Sithole Dr Michael Tatterton Dr Christina Vadeboncoeur Dr Tan Ru Wei Dr Esther Nafula Wekesa
Chief Executive	Prof Julia Downing
Company registered number	07675172
Charity registered number	1143712
Registered office	c/o Suite 1b Whitefriars Lewins Mead Bristol United Kingdom BS1 2NT
Accountants	Levicks Chartered Accountants & Business Advisors 61 London Road Maidstone Kent ME16 8TX
Bankers	NatWest plc 32 Corn Street Bristol BS99 7UG

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK (A Company Limited by Guarantee)

TRUSTEES' REPORT FOR THE YEAR ENDED 27 FEBRUARY 2023

The Trustees present their Annual Report together with the financial statements for the year 28th February 2022 to 27th February 2023. The Trustees confirm that the Annual Report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP), 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) as amended by Update Bulletin 1 (effective 1 January 2015).

Since the charity and the group qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Throughout the financial period the knock on effects of the global pandemic have continued to impact on the work of the International Children's Palliative Care Network (ICPCN), in particular in relation to funding and adopting new ways of working. ICPCN remained busy throughout the year and we continue to support our members via our core activities of **Communication, Advocacy, Research, Education** and **Strategic development**.

1. OBJECTIVES

The objectives of the charity are to promote worldwide access to palliative care for children with life-limiting and life-threatening conditions, their families and carers and, in particular, the sharing of information, advocacy, education, research and networking. Our vision is that all children living with a life-limiting or life-threatening condition, and their families, will have seamless access to palliative care in order to alleviate serious health-related suffering and enhance their quality of life.

Our mission is to achieve the best quality of life and care for children and young people with life-threatening or life-limiting conditions, their families and carers worldwide, by:

- raising awareness of CPC among the public, health professionals and policy makers
- advocating to governments and international organisations for the global development of CPC services
- expanding the evidence-base for CPC
- sharing expertise, skills and knowledge with our global network of members.

In setting objectives and planning for activities, the Trustees have given due consideration to the general guidance published by the Charity Commission relating to public benefit.

STRATEGIC AIMS

Working towards this vision, ICPCN's strategy for 2019-2023 has the following strategic aims:

- (a) Communications** -To create a **step-change** in global awareness by maximising the impact of ICPCN's messages and access to ICPCN's resources by reinforcing ICPCN's position as the global authority on CPC and as a hub of information and resources, and by using a strategic combination of communications strategies to achieve a wider reach.
- (b) Advocacy** - To work towards inclusion of CPC in Universal Health Coverage (UHC) worldwide by carrying out targeted strategic advocacy with world leaders at both a global, regional and national level; make use of a suite of WHO-approved advocacy resources which are adaptable at country level; and by harnessing the network to use these resources to strategically advocate in their own localities.
- (c) Research** – To expand the evidence-base for CPC through initiating research, collaborating on research in strategic areas, supporting other organisations with resources and signposting them to carry out their own research, and disseminating research for maximum impact.

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK (A Company Limited by Guarantee)

TRUSTEES' REPORT FOR THE YEAR ENDED 27 FEBRUARY 2023

- (d) **Education** - To develop as a hub for the provision of training information; to provide high-quality CPC education that meets an identified global need; and to support and empower the ICPCN network to train health practitioners in their own localities, thus improving the care given to children and their families.
- (e) **Strategic Development** - To support the strategic development of CPC services worldwide through equipping and empowering the network with resources, training and mentorship, and facilitating the development of centres of excellence in strategic locations.

Grant making policy

We occasionally award scholarships to individuals to attend conferences and training opportunities that they would otherwise not be able to afford. The charity identifies particular events that would result in attendees being able to further the development of CPC in their countries. Individuals wanting to attend these events, but who could not afford the costs, are invited to apply to the charity. These are only awarded if ICPCN has sufficient funds to support them.

2. ACHIEVEMENTS AND PERFORMANCE

Review of Activities

2022-23 was a successful period for ICPCN, despite the pandemic and resulting financial challenges, with real progress made across all strategic aims. Some of the highlights are described below. Through the period we:

- Continued to recruit new members to ICPCN with 4,387 individual members (2022: 3,931) and 432 organisational members (2022:435) by the end of February 2023.
- Regularly communicated through the website, newsletters (monthly), ehospice articles (90 articles), Facebook (12,930 followers), Twitter (3,910 followers), LinkedIn (420 followers) and Instagram (770 followers).
- Held another successful #HatsOn4CPC marketing campaign in October 2022 through social media.
- Took a leading role in advocacy at a global level with the World Health Organization (WHO), the World Health Assembly, WHO EURO and EMRO, the WHO Global Initiative for Childhood Cancer, and other global activities and campaigns.
- Undertook advocacy in the regions alongside regional and national organisations.
- Supported workshops and sessions on CPC at five conferences: The European Association of Palliative Care (EAPC), the Global Power of Oncology Nursing Conference (GPONs), The Indian Association of Palliative Care Conference (IAPCON), the African Palliative Care Association (APCA) and the International Society of Paediatric Oncology (SIOP) Conference. Presented papers at a range of conferences including the EAPC, GPONs, Memorial Sloane Kettering Celebration for World Hospice and Palliative Care Day, the African Palliative Care Association (APCA) conference, the International Council of Nurses (ICN) Conferences, the International Journal of Palliative Nursing conference, the Chinese Nurses Association Conference, Brazilian Nursing Conference, the Kazakhstan National PC Conference, The Latvian National PC Conference, the Rome Children's Palliative Care Conference, Conferences in Serbia, the SIOP Conference and conferences in Edinburgh and India.
- Continued to lead and participate in global research on CPC including: the development of a Children's Palliative Outcome Scale (C-POS) in the UK; developing guidelines for communicating about life-limiting conditions; the My-Pal project on the use of gaming in palliative care, the PROTECT study, the numbers of children globally needing PC, and a needs assessment and situational analysis for CPC in Ghana.

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK (A Company Limited by Guarantee)

TRUSTEES' REPORT FOR THE YEAR ENDED 27 FEBRUARY 2023

- Continued to provide online courses through our e-learning Moodle site -www.elearnicpcn.org - with courses being available in 13 languages. During the period 1,431 participants from >140 countries enrolled on at least one of the courses on the ICPCN's e-learning platform representing all six of the WHO regions.
- Restarted some face-to-face training e.g. at the SIOP congress, in Memphis for the EPEC programme, as well as some virtual training e.g. for Uganda and Iraq. Also participated in a range of online training programmes throughout the year.
- Continued our series of monthly webinars on CPC held on the third Thursday of every month. 9 webinars were held during this period with >2,264 attending from 120 countries. The ICPCN team also participated in a wide range of webinars throughout the period.
- Continued to input into academic courses around the world on CPC, for example: The Advanced Diploma in CPC at Mildmay Uganda; the Post Graduate Diploma/Masters in PC at the University of Cape Town and the Cardiff University, and the Masters in CPC at ASMEPA, Italy.
- Supported the strategic development of CPC in a range of countries including Italy, Hong Kong, Serbia, China, and Uganda amongst others, along with working on a report on the children's hospice of the future with Imperial College, London.
- Published 12 papers on issues related to CPC globally.

Plans for the future

We continue to have ambitious plans for the future, to significantly increase the profile of CPC around the world to ensure that more children and families will be able to access and benefit from wider provision. We plan to relook at our strategy and redo our strategic plan in 2024. It is also clear that we will need to work hard to secure more funds which will enable ICPCN to grow the number of staff required in order to continue to develop the work of the organisation.

3. FINANCIAL REVIEW

Income for the period was £121,865 (2021-22: £92,463) and details are as follows :

- A further grant of £5,000 from HebFfin for the education portfolio
- The second year tranche of £21,822 from True Colours Trust for the development of the 'Advanced Neonatal Palliative Care' elearning course
- Progress payments of £5,000 are received three times a year from the Isabella Seragnoli Foundation
- A second grant of £8,175 from the St. Jude Children's Research Hospital towards core costs
- An anonymous donation of £7,390 (US\$10,000) was awarded during this financial year
- An initial payment of £5,960 from World Child Cancer at the commencement of the CPC project in Ghana
- A grant of £20,237 was awarded by the WHO for a CPC training project in Iraq
- Several other general donations were also received: £10,000 from a deceased Estate bequest, £2,550 from St. George's Parish Church (Kent), £1,000 from the Edgar Milward Charity, £20,000 from Wild in Art towards fundraising costs and various small donations raised through Enthuse and Race Nation for Marathon events, and via ICPCN's Global Giving platform

Expenditure for the period was £117,040 (2021-22: £108,784) and was spent on the various projects delivered during the period.

Overall, we made a surplus in the period of £2,546 (2022: deficit of £16,117 surplus) before foreign currency losses. This takes our current reserves up to £20,750 (2021-22: £18,204), which provides a small cushion should our funding levels fall.

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK

(A Company Limited by Guarantee)

TRUSTEES' REPORT

FOR THE YEAR ENDED 27 FEBRUARY 2023

Raising funds remains a major challenge and we continue to search for new potential funders. We achieved some success in this during the period, although much more needs to be done to ensure we are sustainable.

Investment Policy

The organisation does not have significant reserves to invest. Funds are held in readily available cash in bank accounts.

4. STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

ICPCN was created in May 2011. It is a registered charity (number 1143712) and is incorporated as a company limited by guarantee. The constitution of ICPCN is set out in the Memorandum and Articles of Association.

ICPCN is governed by its Trustees. Trustees may hold office for three years. At the end of their first term, if re-elected, they can stand for one further three-year term. All Trustees give of their time freely and no Trustee remuneration was paid in the period.

The principal object of ICPCN is to alleviate sickness and to promote and protect the quality of life of children with life-limiting and life-threatening conditions, their families and carers by promoting worldwide access to palliative care in order to share knowledge, experience and best practice.

Method of appointment of Trustees

Trustees are appointed to ensure there is appropriate representation from all regions in the world. Some Trustees are appointed specifically to represent their region, while others are elected for a specific function, such as finance or management, and others represent related global organisations. The number of Trustees can change as determined by the Board of Trustees. Trustees are appointed by a vote of the existing Trustees.

Organisational structure and decision making

The Board of Trustees currently meet virtually at least four times per year. The situation is being reviewed, with a plan to hold a face-to-face meeting during 2025, which is the 20th anniversary of the founding of the charity.

The Board sets the overall strategy for the organisation, agreeing long term strategic plans. It also approves annual operational plans that are intended to deliver the strategy, along with annual budgets.

There is an Executive Committee that meets monthly to monitor progress in delivering the operational plan, review financial performance and consider significant issues that arise between Board meetings. The Executive Committee comprises of the Chairperson, Treasurer, one additional Trustee and the Chief Executive.

This report was approved by the Trustees on 20 November 2023 and signed on their behalf by:

M Palfreman

Michael Palfreman (Chair)

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK (A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK FOR THE YEAR ENDED 27 FEBRUARY 2023

I report on the accounts of International Children's Palliative Care Network for the year ended 27 February 2023 which comprise the consolidated statement of financial activities set out on pages 7 to 21.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this period under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I 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.

J A Griggs
LEVICKS
Chartered Accountants & Business Advisers
61 London Road
Maidstone
Kent
ME16 8TX

21 November 2023

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK
(A Company Limited by Guarantee)

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME
AND EXPENDITURE ACCOUNT**
FOR THE YEAR ENDED 27 FEBRUARY 2023

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
INCOME FROM:					
Donations and legacies	2	44,220	77,645	121,865	92,463
TOTAL INCOME		44,220	77,645	121,865	92,463
EXPENDITURE ON:					
Charitable activities	3,4,5&6	24,619	92,421	117,040	108,784
TOTAL EXPENDITURE		24,619	92,421	117,040	108,784
NET (EXPENDITURE) / INCOME BEFORE OTHER RECOGNISED GAINS AND LOSSES					
	7	19,601	(14,776)	4,825	(16,321)
Foreign currency losses		(2,279)	-	(2,279)	204
Transfers In/Out		(1,732)	1,732	-	-
NET MOVEMENT IN FUNDS		15,590	(13,044)	2,546	(16,117)
RECONCILIATION OF FUNDS					
Total Funds brought forward		1,111	17,093	18,204	34,321
TOTAL FUNDS CARRIED FORWARD		16,701	4,049	20,750	18,204

The notes on pages 10 to 21 form part of these financial statements.

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK

Registered number: 07675172

(A Company Limited by Guarantee)

CONSOLIDATED BALANCE SHEET

AS AT 27 FEBRUARY 2023

	Note	2023 £	2022 £
CURRENT ASSETS			
Cash at bank and in hand		23,726	22,168
Accounts Receivable		5,000	-
		<u>28,726</u>	<u>22,168</u>
CREDITORS: amounts falling due within one year	10	(7,976)	(3,964)
		<u>20,750</u>	<u>18,204</u>
NET CURRENT ASSETS			
		<u>20,750</u>	<u>18,204</u>
NET ASSETS			
		<u>20,750</u>	<u>18,204</u>
CHARITY FUNDS			
Restricted funds	11	4,049	17,093
Unrestricted funds	11	16,701	1,111
		<u>20,750</u>	<u>18,204</u>
TOTAL FUNDS			
		<u>20,750</u>	<u>18,204</u>

The Charity's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The Trustees consider that the Charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the Charity to obtain an audit for the period in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on 20 November 2023 and signed on their behalf by :

M Palfreman
Michael Palfreman (Chair)

The notes on pages 10 to 21 form part of these financial statements.

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK

Registered number: 07675172

(A Company Limited by Guarantee)

CHARITY BALANCE SHEET

AS AT 27 FEBRUARY 2023

	Note	2023 £	2022 £
CURRENT ASSETS			
Cash at bank and in hand		15,060	19,207
Accounts Receivable		5,000	-
		<u>20,060</u>	<u>19,207</u>
CREDITORS: amounts falling due within one year	10	(7,321)	(2,853)
		<u>12,739</u>	<u>16,354</u>
NET CURRENT ASSETS			
		<u>12,739</u>	<u>16,354</u>
CHARITY FUNDS			
Restricted funds	11	4,049	17,093
Unrestricted funds		8,690	(739)
		<u>12,739</u>	<u>16,354</u>
TOTAL FUNDS			
		<u>12,739</u>	<u>16,354</u>

The Charity's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Trustees consider that the Charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the Charity to obtain an audit for the period in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on 20 November 2023 and signed on their behalf by :

M Palfreman

Michael Palfreman (Chair)

The notes on pages 10 to 21 form part of these financial statements.

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK (A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 27 FEBRUARY 2023

1. ACCOUNTING POLICIES

1.1 General information

International Children's Palliative Care Network is a company limited by guarantee, registered in England & Wales, registered number 07675172. It is also a charity registered with the Charity Commission in England & Wales, registered number 1143712. Its registered office is c/o Suite 1b, Whitefriars, Lewins Mead, Bristol, United Kingdom, BS1 2NT.

1.2 Basis of preparation of financial statements

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements are prepared in Sterling which is the functional currency of the charity and are rounded to the nearest £. The current information contained in the financial statements relates to the period ended 27 February 2023 and the comparative information relates to the period ended 27 February 2022.

International Children's Palliative Care Network meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The Statement of Financial Activities (SOFA) and Balance Sheet consolidate the financial statements of the Charity and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

No separate SOFA has been presented for the Charity alone as permitted by section 408 of the Companies Act 2006.

The result for the period for the parent charity was a surplus of £2,546 (2022: deficit of £16,117).

1.3 Company status

The Charity is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

1.4 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK (A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 27 FEBRUARY 2023

1. ACCOUNTING POLICIES (continued)

1.5 Income

Income is recognised by the Charity when it has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. Income is only recognised in the period to which the corresponding expenses for which it was granted are also recognised. Income received ahead of corresponding expenditure is deferred on the balance sheet.

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the Charity.

Governance costs are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements.

Grants payable are charged in the period when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the period end are noted as a commitment, but not accrued as expenditure.

1.7 Going concern

The trustees consider there are no material uncertainties about the Charity's ability to continue as a going concern. The review of our financial position, reserves levels and future plans gives Trustees confidence the charity remains a going concern for the foreseeable future.

1.8 Tangible fixed assets and depreciation

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & fittings	-	6 years
Computer equipment	-	5 years

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK (A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 27 FEBRUARY 2023

1. ACCOUNTING POLICIES (continued)

1.9 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Statement of Financial Activities.

1.10 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount that the charity will benefit from in future periods.

1.11 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the period.

1.12 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.13 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

1.14 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans, which are subsequently measured at amortised cost using the effective interest method.

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 27 FEBRUARY 2023

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations	44,220	-	44,220	3,622
Grants	-	77,645	77,645	88,841
Total donations and legacies	44,220	77,645	121,865	92,463

The aggregate amount of donations received from trustees without conditions totals £600 (2022: £200). The aggregate amount of donations received from trustees with conditions totals £nil (2022: £nil).

3. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	Staff costs 2023 £	Other 2023 £	Total 2023 £	Total 2022 £
Support costs	92,095	6,743	98,838	97,023
Direct costs	-	14,224	14,224	8,357
Charitable activities	92,095	20,967	113,062	105,380
Expenditure on governance	-	3,978	3,978	3,404
	92,095	24,945	117,040	108,784
Total 2022	86,388	22,396	108,784	

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 27 FEBRUARY 2023

4. DIRECT COSTS

	Charitable Activities £	Total 2023 £	Total 2022 £
Travel costs	5,068	5,068	378
Project costs	3,903	3,903	4,429
Technical support and hosting of elearning environment	<u>5,253</u>	<u>5,253</u>	<u>3,550</u>
	<u>14,224</u>	<u>14,224</u>	<u>8,357</u>

5. SUPPORT COSTS

	Operating Expenses £	Total 2023 £	Total 2022 £
Bank charges	638	638	621
General Admin Expenses	342	342	892
Insurance	628	628	639
IT expenses	1,517	1,517	934
Marketing, advertising and promotions	673	673	4,021
National insurance	-	-	2
Pension cost	1,135	1,135	1,135
Postage, printing and stationery	397	397	405
Software expenses	993	993	919
Staff Salaries	90,960	90,960	85,251
Subscriptions	101	101	229
Telephone costs	732	732	758
Training Webinars	250	250	1,005
Website costs	472	472	212
	<u>98,838</u>	<u>98,838</u>	<u>97,023</u>

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK (A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 27 FEBRUARY 2023

6. GOVERNANCE COSTS

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023	Total funds 2022 £
Independent Examiner's remuneration	2,730	-	2,730	2,610
Subsidiary's Independent Examiner's remuneration	468	-	468	470
Accountancy fee	780	-	780	324
	3,978	-	3,978	3,404

7. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2023 £	2022 £
Independent Examiner's fee	2,730	2,610
Accountancy fee	780	324
Subsidiary company's Independent Examiner's remuneration	468	470
	_____	_____

During the current or comparative period no Trustee received any remuneration for their role as Trustee. During the period, no Trustees were reimbursed expenses. The Board of Trustees are responsible for the overall governance of the Charity – they are not 'key management personnel'.

8. STAFF COSTS

Staff costs were as follows:

	2023 £	2022 £
Wages and salaries	90,960	85,251
Social security costs	-	2
Other pension costs	1,135	1,135
	92,095	86,388

The average number of persons employed by the Charity during the period was as follows:

	2023 No.	2022 No.
Charitable activities	4	4

No employee received remuneration amounting to more than £60,000 in either period.

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 27 FEBRUARY 2023

9. TANGIBLE FIXED ASSETS

Group	Fixtures & fittings	Computer equipment	Total
	£	£	£
Cost			
At 28 February 2022	167	8,301	8,301
Additions	-	-	-
At 27 February 2023	167	8,301	8,301
Depreciation			
At 28 February 2022	167	8,301	8,301
Charge for the period	-	-	-
At 27 February 2023	167	8,301	8,301
Net book value			
At 27 February 2023	-	-	-
At 27 February 2022	-	-	-

10. CREDITORS: Amounts falling due within one year

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Accruals	7,976	3,964	7,321	2,853
	7,976	3,964	7,321	2,853

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK (A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 27 FEBRUARY 2023

11. STATEMENT OF FUNDS

STATEMENT OF FUNDS – CURRENT PERIOD

	Balance at 28 February 2022	Income	Expenditure	Transfers In/Out	Balance at 27 February 2023
	£	£	£	£	£
Unrestricted funds					
General Fund	1,111	36,830	(19,508)	-	18,433
US Funds	-	7,390	(7,390)	-	-
Isabella Seragnoli Fondazione	-	-	-	(1,732)	(1,732)
	1,111	44,220	(26,898)	(1,732)	16,701
Restricted funds					
eLearning Funds	(193)	1,450	(1,257)	-	-
HebFfin	-	5,000	(5,000)	-	-
True Colours Trust Neonatal Education Fund	5,000	21,822	(23,435)	-	3,387
St. Jude Children's Hospital	2,088	8,175	(10,205)	-	58
Isabella Seragnoli Fondazione	(893)	15,000	(15,839)	1,732	-
WHO Iraq CPC Project	-	20,238	(20,238)	-	-
World Child Cancer	-	5,960	(5,430)	-	530
Imperial College London	74	-	-	-	74
Horizon 20-20 / MyPal	11,017	-	(11,017)	-	-
	17,093	77,645	(92,421)	1,732	4,049
Total of funds	18,204	121,865	(119,319)	-	20,750

Funds for e-learning programme

Funds from an organisation in the Netherlands related to their use of ICPCN's comprehensive e-learning programme.

St Jude's Children's Research Hospital

Funds to support the ongoing education collaboration with St Jude's in Memphis, USA, incorporating the work ICPCN are doing with the World Health Organisation.

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK

(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 27 FEBRUARY 2023**

11. STATEMENT OF FUNDS (continued)

Imperial College London

One-off grant for ICPCN's collaboration in a research study, which is now complete.

True Colours Trust – Neonatal

This is a two-year grant enabling ICPCN to work with the UK's National Lead Nurse in Neonatal Palliative Care on the revision of the neonatal course and the development of an advanced neonatal course, based on the recently published book on neonatal palliative care.

Isabella Seragnoli Fondazione

This is an ongoing programme whereby ICPCN provides technical assistance and support to the CPC team in Bologna in all matters related to the setting up of a new children's hospice.

Horizon 20-20/MyPal

This is a three and a half year EU grant for looking at Novel patient-centered approaches for survivorship, palliation and/or end of life care. ICPCN is one of a consortium of 16 organisations, led by Ethniko Kentro Erevnas Kai Technologikis Anaptyxis (CERTH), in Thessaloniki, Greece. ICPCN is involved in the children's study and dissemination. The project ended in December 2022.

WHO - CPC Project in Iraq

This was a payment for a service provided with regard to education and training in children's palliative care for a team in Iraq.

World Child Cancer – Ghana Project

This is a grant/contract with World Child Cancer to undertake a needs assessment and situational analysis for CPC in Ghana.

The US Funds (Anonymous)

This was a one-off anonymous donation from the USA towards ICPCN's core costs.

HebFfin

This was a one-off grant to support the technical upgrade of ICPCN's elearning courses in order to make them more sustainable, while simultaneously supporting the grading process for existing students.

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 27 FEBRUARY 2023

**STATEMENT OF FUNDS –
PRIOR YEAR**

	Balance at 1 March 2021	Income	Expenditure	Transfers In/Out	Balance at 27 February 2022
	£	£	£	£	£
Unrestricted funds					
General Fund	7,451	6,372	(22,627)	9,915	1,111
Unrestricted grants					
Bundesverband-kinderhospiz	2,770	-	-	(2,770)	-
US Cancer Pain Relief Committee	11,356	-	(9,260)	(2,096)	-
	<u>21,577</u>	<u>6,372</u>	<u>(31,887)</u>	<u>5,049</u>	<u>1,111</u>
Restricted funds					
eLearning Funds	-	1,305	(1,498)	-	(193)
Krebs Allianz	5,049	-	-	(5,049)	-
True Colours Trust Neonatal Education Fund	-	25,850	(20,850)	-	5,000
St. Jude Children's Hospital	-	7,026	(4,938)	-	2,088
Isabella Seragnoli Fondazione	(3,365)	20,000	(17,528)	-	(893)
Imperial College London	-	5,000	(4,926)	-	74
Horizon 20-20 / MyPal	11,060	26,910	(26,953)	-	11,017
	<u>12,744</u>	<u>86,091</u>	<u>(76,693)</u>	<u>(5,049)</u>	<u>17,093</u>
Total of funds	<u>34,321</u>	<u>92,463</u>	<u>(108,580)</u>	<u>-</u>	<u>18,204</u>

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK (A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 27 FEBRUARY 2023

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT PERIOD

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Accounts Receivable	-	5,000	5,000
Cash at bank and in hand	24,100	(374)	23,726
Amounts falling due within one year	<u>(7,399)</u>	<u>(577)</u>	<u>(7,976)</u>
Net Assets	<u>16,701</u>	<u>4,049</u>	<u>20,750</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Accounts Receivable	-	-	-
Cash at bank and in hand	4,206	17,962	22,168
Amounts falling due within one year	<u>(3,095)</u>	<u>(869)</u>	<u>(3,964)</u>
Net Assets	<u>1,111</u>	<u>17,093</u>	<u>18,204</u>

13. PENSION COMMITMENTS

The group operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £1,135 (2022: £1,135).

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK (A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 27 FEBRUARY 2023

14. PRINCIPAL SUBSIDIARIES

International Children's Palliative Care Network Operations NPC

Subsidiary name	International Children's Palliative Care Network Operations NPC
Charity registration number	2011/001648/08
Basis of control	Common Trustees
Total assets as at 28 February 2023	£ 8,666
Total liabilities as at 28 February 2023	£ 655
Total funds as at 28 February 2023	£ 8,011
Gross income for the year ended 28 February 2023	£ 7,834
Expenditure for the year ended 28 February 2023	£ 46,746
Deficit for the period year 28 February 2023	£ 38,912

Figures converted from South African Rand into British Pound at rates provided by XE.com.

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK

England & Wales - Charity number 1143712

Accounts

Charity number: 1143712

International Children's Palliative Care Network

Registered number: 07675172

Trustees' report and unaudited financial statements

For the period ended 27 February 2022

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK (A Company Limited by Guarantee)

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**INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK
(A Company Limited by Guarantee)**

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND
ADVISERS
FOR THE PERIOD ENDED 27 FEBRUARY 2022**

Trustees	Dr Zipporah Ali (Resigned 31 st December 2021) Dr Justin Baker (Appointed 15 th October 2021) Dr Hanneke Brits (Appointed 20 th December 2021) Dr Stephen Connor Lynda Gould (Resigned 31 st December 2021) Rob Jones (Appointed 15 th October 2021) Sabine Kraft (Resigned 14 th October 2021) Dr Regina Okhuysen-Cawley Dr Gayatri Palat (Appointed 15 th October 2021) Michael Palfreman Dr Marianne Phillips (Resigned 31 st December 2021) Paul Quilliam (Resigned 8 March 2021) Ntombizodwa Sithole Dr Michael Tatterton (Appointed 15 th October 2021) Dr Christina Vadeboncoeur Dr Tan Ru Wei (Appointed 15 th October 2021) Dr Esther Nafula Wekesa (Appointed 15 th October 2021)
Chief Executive	Prof Julia Downing
Company registered number	07675172
Charity registered number	1143712
Registered office	c/o Suite 1b Whitefriars Lewins Mead Bristol United Kingdom BS1 2NT
Accountants	Levicks Chartered Accountants & Business Advisors 61 London Road Maidstone Kent ME16 8TX
Bankers	NatWest plc 32 Corn Street Bristol BS99 7UG

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK (A Company Limited by Guarantee)

TRUSTEES' REPORT FOR THE PERIOD ENDED 27 FEBRUARY 2022

The Trustees present their Annual Report together with the financial statements for the period 1st March 2021 to 27th February 2022. The Trustees confirm that the Annual Report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP), 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) as amended by Update Bulletin 1 (effective 1 January 2015).

Since the charity and the group qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Throughout the financial period the global pandemic has continued to impact on the work of the International Children's Palliative Care Network (ICPCN). Activities included those deemed necessary in response to Covid-19, supporting individuals around the world as they came to grips with the pandemic, what it meant for children's palliative care (CPC) and adopting new ways of working. ICPCN has remained busy throughout and we continue to support our members via our core activities of Communication, Advocacy, Research, Education and Strategic development.

1. OBJECTIVES

The objectives of the charity are to promote worldwide access to palliative care for children with life-limiting and life-threatening conditions, their families and carers and, in particular, the sharing of information, advocacy, education, research and networking. Our vision is that all children living with a life-limiting or life-threatening condition, and their families, will have seamless access to palliative care in order to alleviate serious health-related suffering and enhance their quality of life.

Our mission is to achieve the best quality of life and care for children and young people with life-threatening or life-limiting conditions, their families and carers worldwide, by:

- raising awareness of CPC among the public, health professionals and policy makers
- advocating to governments and international organisations for the global development of CPC services
- expanding the evidence-base for CPC
- sharing expertise, skills and knowledge with our global network of members.

In setting objectives and planning for activities, the Trustees have given due consideration to the general guidance published by the Charity Commission relating to public benefit.

STRATEGIC AIMS

Working towards this vision, ICPCN's strategy for 2019-2023 has the following strategic aims:

- (a) Communications** - To create a **step-change** in global awareness by maximising the impact of ICPCN's messages and access to ICPCN's resources by reinforcing ICPCN's position as the global authority on CPC and as a hub of information and resources, and by using a strategic combination of communications strategies to achieve a wider reach.
- (b) Advocacy** - To work towards inclusion of CPC in Universal Health Coverage (UHC) worldwide by carrying out targeted strategic advocacy with world leaders at both a global, regional and national level; make use of a suite of WHO-approved advocacy resources which are adaptable at country level; and by harnessing the network to use these resources to strategically advocate in their own localities.

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK (A Company Limited by Guarantee)

TRUSTEES' REPORT

FOR THE PERIOD ENDED 27 FEBRUARY 2022

- (c) **Research** – To expand the evidence-base for CPC through initiating research, collaborating on research in strategic areas, supporting other organisations with resources and signposting them to carry out their own research, and disseminating research for maximum impact.
- (d) **Education** - To develop as a hub for the provision of training information; to provide high-quality CPC education that meets an identified global need; and to support and empower the ICPCN network to train health practitioners in their own localities, thus improving the care given to children and their families.
- (e) **Strategic Development** - To support the strategic development of CPC services worldwide through equipping and empowering the network with resources, training and mentorship, and facilitating the development of centres of excellence in strategic locations.

Grant making policy

We occasionally award scholarships to individuals to attend conferences and training opportunities that they would otherwise not be able to afford. The charity identifies particular events that would result in attendees being able to further the development of CPC in their countries. Individuals wanting to attend these events, but who could not afford the costs, are invited to apply to the charity. These are only awarded if ICPCN has sufficient funds to support them.

2. ACHIEVEMENTS AND PERFORMANCE

Review of Activities

2021-22 was a successful period for ICPCN, despite the pandemic and resulting financial challenges, with real progress made across all of our strategic aims. Some of the highlights are described below. Through the period we:

- Continued to recruit new members to ICPCN with 3,931 individual members (2021: 3,600) and 435 organisational members (2021:425) by the end of February 2022.
- Regularly communicated through the website, newsletters (monthly), hospice articles (94 articles), Facebook (12,593 followers), Twitter (3,656 followers), LinkedIn (326 followers) and Instagram (350 followers).
- Held another successful #HatsOn4CPC marketing campaign in October 2021 through social media.
- Took a leading role in advocacy at a global level with the World Health Organization (WHO), the World Health Assembly, WHO EURO, the WHO Global Initiative for Childhood Cancer, the development of indicators for palliative care, and other global activities and campaigns.
- Undertook advocacy in the regions alongside regional and national organisations.
- Supported workshops and sessions on CPC at four conferences (The European Association of Palliative Care (EAPC), the Global Power of Oncology Nursing Conference (GPONs), The Indian Association of Palliative Care Conference (IAPCON) and the Pioneering Nursing Conference). Presented papers at a range of conferences including the Pontifical Academy for Life PC: An International Lab, EAPC, GPONs, Memorial Sloane Kettering Celebration for World Hospice and Palliative Care Day, the Palliative Care Association of Uganda (PCAU) conference, the International Council of Nurses (ICN) Conferences, the International Society of Nurses in Cancer Care (ISNCC), Portugal, Edinburgh and India.
- Continued to lead and participate in global research on CPC including: children's understanding of illness, death and dying; the development of a Children's Palliative Outcome Scale (C-POS) in the UK; developing guidelines for communicating about life-limiting conditions; several Covid-19 related studies and the My-Pal project on the use of gaming in palliative care, the PROTECT study, and the numbers of children globally needing PC.

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK (A Company Limited by Guarantee)

TRUSTEES' REPORT FOR THE PERIOD ENDED 27 FEBRUARY 2022

- Continued to provide online courses through our e-learning Moodle site -www.elearnicpcn.org - with courses being available in 13 languages. During the period 880 participants from 118 countries enrolled on at least one of the 57 courses on the ICPCN's e-learning platform representing all six of the WHO regions.
- Commenced our series of monthly webinars on CPC in September 21, holding 6 sessions in the period with >1,500 attending from 108 countries. Also participated in a wide range of webinars throughout the period.
- Continued to input into academic courses around the world on CPC, for example: The Advanced Diploma in CPC at Mildmay Uganda; the Post Graduate Diploma/Masters in PC at the University of Cape Town; the Post Graduate Diploma/Masters in PC at Cardiff University, and the Masters in CPC at ASMEPA, Italy.
- Supported the strategic development of CPC in a range of countries including Italy, Hong Kong, and Serbia, amongst others, along with working on a report on the children's hospice of the future with Imperial College,
- Published 11 papers on CPC globally.

Plans for the future

Though Covid has had a significant impact on the whole international community, the need for more and better CPC remains and continues to grow. We continue to have ambitious plans for the future, to significantly increase the profile of CPC around the world to ensure that more children and families will be able to access and benefit from wider provision. As we emerge from the pandemic, our aim is to be ready to respond.

3. FINANCIAL REVIEW

Income for the period was £92,463 (2020-21: £102,966) and was made up as follows :

- A new grant was awarded by True Colours Trust in April 2021 for the updating of the current and development of the advanced Neonatal Palliative Care elearning courses.
- Progress payments for the Horizon/MyPal Project and the Isabella Seragnoli Foundation.
- A small grant of £5,000 was received from the Imperial College London for advisory services provided towards the Report on the 'Hospice of the Future'.
- A new unrestricted grant for US\$10,000 was received from St. Jude Children's Research Hospital towards core costs.

Expenditure for the period was £108,784 (2020-21: £101,121) and was spent on the various projects delivered during the period.

Overall, we made a deficit in the period of £16,117 (2021: £3,942 surplus) after foreign currency gains. This takes our current reserves down to £18,204 (2020-21: £34,321), which provides a small cushion should our funding levels fall.

Raising funds remains a major challenge and we continue to search for new potential funders. We achieved some success in this during the period, although much more needs to be done to ensure we are sustainable.

Investment Policy

The organisation does not have significant reserves to invest. Funds are held in readily available cash in bank accounts.

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK (A Company Limited by Guarantee)

TRUSTEES' REPORT FOR THE PERIOD ENDED 27 FEBRUARY 2022

4. STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

ICPCN was created in May 2011. It is a registered charity (number 1143712) and is incorporated as a company limited by guarantee. The constitution of ICPCN is set out in the Memorandum and Articles of Association.

ICPCN is governed by its Trustees. Trustees may hold office for three years. At the end of their first term, if re-elected, they can stand for one further three-year term. All Trustees give of their time freely and no Trustee remuneration was paid in the period.

The principal object of ICPCN is to alleviate sickness and to promote and protect the quality of life of children with life-limiting and life-threatening conditions, their families and carers sby promoting worldwide access to palliative care in order to share knowledge, experience and best practice.

Method of appointment of Trustees

Trustees are appointed to ensure there is appropriate representation from all regions in the world. Some Trustees are appointed specifically to represent their region, while others are elected for a specific function, such as finance or management, and others represent related global organisations. The number of Trustees can change as determined by the Board of Trustees. Trustees are appointed by a vote of the existing Trustees.

Organisational structure and decision making

The full Board of Trustees meets at least three times per year, once in a face-to-face meeting (where possible) and twice via a teleconference. Face-to-face meetings are restricted to one per year in order to keep costs down.

The Board sets the overall strategy for the organisation, agreeing long term strategic plans. It also approves annual operational plans that are intended to deliver the strategy, along with annual budgets.

ICPCN raises funds to pursue its objectives. A non-profit company based in South Africa, ICPCN Operations, performs much of the work to deliver these objectives. ICPCN makes payments to ICPCN Operations under a formal agreement in order to deliver the agreed objectives.

There is an Executive Committee that meets monthly to monitor progress in delivering the operational plan, review financial performance and consider significant issues that arise between Board meetings. The Executive Committee comprises of the Chairperson, Treasurer, one additional Trustee and the Chief Executive.

This report was approved by the Trustees on 27 January 2023 and signed on their behalf by:



Mike Palfreman, Chair

**INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK
(A Company Limited by Guarantee)**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK
FOR THE PERIOD ENDED 27 FEBRUARY 2022**

I report on the accounts of International Children's Palliative Care Network for the period ended 27 February 2022 which comprise the consolidated statement of financial activities set out on pages 7 to 19.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this period under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of Independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I 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.



J A Griggs
LEVICKS
Chartered Accountants & Business Advisers
61 London Road
Maidstone
Kent
ME16 8TX

27 January 2023

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK
(A Company Limited by Guarantee)

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME
AND EXPENDITURE ACCOUNT
FOR THE PERIOD ENDED 27 FEBRUARY 2022**

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
INCOME FROM:					
Donations and legacies	2	6,372	86,091	92,463	102,966
TOTAL INCOME		6,372	86,091	92,463	102,966
EXPENDITURE ON:					
Raising funds	3	-	-	-	-
Charitable activities	3,4,5&6	32,091	76,693	108,784	101,121
TOTAL EXPENDITURE		32,091	76,693	108,784	101,121
NET (EXPENDITURE) / INCOME BEFORE OTHER RECOGNISED GAINS AND LOSSES					
	7	(25,719)	9,398	(16,321)	1,845
Foreign currency gains		204	-	204	2,097
Transfers In/Out		5,049	(5,049)	-	-
NET MOVEMENT IN FUNDS		(20,466)	4,349	(16,117)	3,942
RECONCILIATION OF FUNDS					
Total Funds brought forward		21,577	12,744	34,321	30,379
TOTAL FUNDS CARRIED FORWARD		1,111	17,093	18,204	34,321

The notes on pages 10 to 19 form part of these financial statements.

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK

Registered number: 07675172

(A Company Limited by Guarantee)

CONSOLIDATED BALANCE SHEET AS AT 27 FEBRUARY 2022

	Note	2022 £	2021 £
CURRENT ASSETS			
Cash at bank and in hand		22,168	42,870
Accounts Receivable		-	-
		<u>22,168</u>	<u>42,870</u>
CREDITORS: amounts falling due within one period	10	(3,964)	(8,549)
		<u>18,204</u>	<u>34,321</u>
NET CURRENT ASSETS		18,204	34,321
NET ASSETS		18,204	34,321
CHARITY FUNDS			
Restricted funds	11	17,093	12,744
Unrestricted funds	11	1,111	21,577
		<u>18,204</u>	<u>34,321</u>
TOTAL FUNDS		18,204	34,321

The Charity's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The Trustees consider that the Charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the Charity to obtain an audit for the period in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on 27 January 2023 and signed on their behalf by :



M. PALFREMAN (Treasurer)

The notes on pages 10 to 19 form part of these financial statements.

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK

Registered number: 07675172

(A Company Limited by Guarantee)

CHARITY BALANCE SHEET AS AT 27 FEBRUARY 2022

	Note	2022 £	2021 £
CURRENT ASSETS			
Cash at bank		19,207	22,968
Accounts Receivable		-	-
		<u>19,207</u>	<u>22,968</u>
CREDITORS: amounts falling due within one year	10	(2,853)	(7,882)
		<u>16,354</u>	<u>15,086</u>
NET CURRENT ASSETS			
		<u>16,354</u>	<u>15,086</u>
NET ASSETS			
		<u>16,354</u>	<u>15,086</u>
CHARITY FUNDS			
Restricted funds	11	17,093	12,744
Unrestricted funds		(739)	2,342
		<u>16,354</u>	<u>15,086</u>
TOTAL FUNDS			
		<u>16,354</u>	<u>15,086</u>

The Charity's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Trustees consider that the Charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the Charity to obtain an audit for the period in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on 27 January 2023 and signed on their behalf by :



M. PALFREMAN (Treasurer)

The notes on pages 10 to 19 form part of these financial statements.

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK (A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 27 FEBRUARY 2022

1. ACCOUNTING POLICIES

1.1 General Information

International Children's Palliative Care Network is a company limited by guarantee, registered in England & Wales, registered number 07675172. It is also a charity registered with the Charity Commission in England & Wales, registered number 1143712. Its registered office is c/o Suite 1b, Whitefriars, Lewins Mead, Bristol, United Kingdom, BS1 2NT.

1.2 Basis of preparation of financial statements

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements are prepared in Sterling which is the functional currency of the charity and are rounded to the nearest £. The current information contained in the financial statements relates to the period ended 27 February 2022 and the comparative information relates to the year ended 28 February 2021.

International Children's Palliative Care Network meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The Statement of Financial Activities (SOFA) and Balance Sheet consolidate the financial statements of the Charity and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

No separate SOFA has been presented for the Charity alone as permitted by section 408 of the Companies Act 2006.

The result for the period for the parent charity was a deficit of £16,117 (2021: £3,942 surplus).

1.3 Company status

The Charity is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

1.4 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK (A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 27 FEBRUARY 2022

1. ACCOUNTING POLICIES (continued)

1.5 Income

Income is recognised by the Charity when it has entitlement to the Income, it is probable that the income will be received and the amount of income receivable can be measured reliably. Income is only recognised in the period to which the corresponding expenses for which it was granted are also recognised. Income received ahead of corresponding expenditure is deferred on the balance sheet.

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the Charity.

Governance costs are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements.

Grants payable are charged in the period when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the period end are noted as a commitment, but not accrued as expenditure.

1.7 Going concern

The trustees consider there are no material uncertainties about the Charity's ability to continue as a going concern. The review of our financial position, reserves levels and future plans gives Trustees confidence the charity remains a going concern for the foreseeable future.

1.8 Tangible fixed assets and depreciation

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & fittings	-	6 years
Computer equipment	-	5 years

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK (A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 27 FEBRUARY 2022

1. ACCOUNTING POLICIES (continued)

1.9 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Statement of Financial Activities.

1.10 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount that the charity will benefit from in future periods.

1.11 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the period.

1.12 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.13 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

1.14 Financial Instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans, which are subsequently measured at amortised cost using the effective interest method.

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 27 FEBRUARY 2022

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Donations	3,622	-	3,622	5,541
Grants	2,750	86,091	88,841	97,425
Total donations and legacies	6,372	86,091	92,463	102,966

3. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	Staff costs 2022 £	Other 2022 £	Total 2022 £	Total 2021 £
Expenditure on fundraising trading	-	-	-	-
Costs of raising funds	-	-	-	-
Support costs	86,388	10,635	97,023	93,230
Direct costs	-	8,357	8,357	4,611
Charitable activities	86,388	18,992	105,380	97,841
Expenditure on governance	-	3,404	3,404	3,280
	86,388	22,396	108,784	101,121
Total 2021	83,751	17,370	101,121	

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 27 FEBRUARY 2022

4. DIRECT COSTS

	Charitable Activities £	Total 2022 £	Total 2021 £
UK travel	378	378	104
Project costs	4,429	4,429	2,752
Technical support and hosting of elearning environment	3,550	3,550	-
Wages and salaries	-	-	1,755
	<u>8,357</u>	<u>8,357</u>	<u>4,611</u>

5. SUPPORT COSTS

	Operating Expenses £	Total 2022 £	Total 2021 £
Bank charges	621	621	449
General Admin Expenses	892	892	-
Insurance	639	639	404
IT expenses	934	934	534
Marketing, advertising and promotions	4,021	4,021	991
National insurance	2	2	12
Pension cost	1,135	1,135	1,135
Postage, printing and stationery	405	405	974
Software expenses	919	919	1,471
Staff Salaries	85,251	85,251	80,849
Subscriptions	229	229	185
Technical support and hosting of elearning environment	-	-	3,891
Telephone costs	758	758	842
Training	1,005	1,005	-
Website costs	212	212	1,493
	<u>97,023</u>	<u>97,023</u>	<u>93,230</u>

**INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK
(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 27 FEBRUARY 2022**

6. GOVERNANCE COSTS

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022	Total funds 2021 £
Independent Examiner's remuneration	2,610	-	2,610	2,580
Subsidiary's Independent Examiner's remuneration	242	228	470	400
Accountancy fee	243	81	324	300
	3,095	309	3,404	3,280

7. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2022 £	2021 £
Independent Examiner's fee	2,610	2,580
Accountancy fee	324	300
Subsidiary company's Independent Examiner's remuneration	470	400
	3,404	3,280

During the current or comparative period no Trustee received any remuneration for their role as Trustee. During the period, no Trustees were reimbursed expenses. The Board of Trustees are responsible for the overall governance of the Charity – they are not 'key management personnel'.

8. STAFF COSTS

Staff costs were as follows:

	2022 £	2021 £
Wages and salaries	85,251	82,604
Social security costs	2	12
Other pension costs	1,135	1,135
	86,388	83,751

The average number of persons employed by the Charity during the period was as follows:

	2022 No.	2021 No.
Charitable activities	4	3

No employee received remuneration amounting to more than £60,000 in either period.

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 27 FEBRUARY 2022

9. TANGIBLE FIXED ASSETS

Group	Fixtures & fittings £	Computer equipment £	Total £
Cost			
At 1 March 2021	167	8,301	8,468
Additions	-	-	-
At 27 February 2022	167	8,301	8,468
Depreciation			
At 1 March 2021	167	8,301	8,468
Charge for the period	-	-	-
At 27 February 2022	167	8,301	8,468
Net book value			
At 27 February 2022	-	-	-
At 28 February 2021	-	-	-

10. CREDITORS: Amounts falling due within one year

	Group		Charity	
	2022	2021	2022	2021
	£	£	£	£
Deferred income	-	-	-	-
Other creditors	869	5,669	-	5,002
Accruals	3,095	2,880	2,853	2,880
	3,964	8,549	2,853	7,882

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 27 FEBRUARY 2022

11. STATEMENT OF FUNDS

**STATEMENT OF FUNDS –
CURRENT PERIOD**

	Baiaance at 1 March 2021	Income	Expenditure	Transfers In/Out	Balance at 27 February 2022
	£	£	£	£	£
Unrestricted funds					
General Fund	7,451	6,372	(22,627)	9,915	1,111
Unrestricted grants					
Bundesverband-kinderhospiz	2,770	-	-	(2,770)	-
US Cancer Pain Relief Commlltee	11,356	-	(9,260)	(2,096)	-
	21,577	6,372	(31,887)	5,049	1,111
Restricted funds					
eLearning Funds	-	1,305	(1,498)	-	(193)
Krebs Allianz	5,049	-	-	(5,049)	-
True Colours Trust Neonatal Education Fund	-	25,850	(20,850)	-	5,000
St. Jude Children's Hospital	-	7,026	(4,938)	-	2,088
Isabella Seragnoli Fondazione	(3,365)	20,000	(17,528)	-	(893)
Imperial College London	-	5,000	(4,926)	-	74
Horizon 20-20 / MyPal	11,060	26,910	(26,953)	-	11,017
	12,744	86,091	(76,693)	(5,049)	17,093
Total of funds	34,321	92,463	(108,580)	-	18,204

Funds for e-learning programme

Funds from an organisation in the Netherlands related to their use of ICPCN's comprehensive e-learning programme.

St Jude's Children's Research Hospital

Funds to support the ongoing education collaboration with St Jude's in Memphis, USA, incorporating the work ICPCN are doing with the World Health Organisation handbook.

Imperial College London

One-off grant for ICPCN's collaboration in a research study.

True Colours Trust – Neonatal

This is a two-year grant enabling ICPCN to work with Alex Mancini (UK's National Lead Nurse in Neonatal Palliative Care) on the revision of the neonatal course and the development of an advanced neonatal course, based on the recently published book on neonatal palliative care.

Isabella Seragnoli Fondazione

This is an ongoing programme whereby ICPCN will provide consultancy and supervision support to the CPC team in Bologna in all matters related to the setting up of a new children's hospice.

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK (A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 27 FEBRUARY 2022

11. STATEMENT OF FUNDS (continued)

Horizon 20-20/MyPal

This is a three and a half year EU grant for looking at Novel patient-centered approaches for survivorship, palliation and/or end of life care. ICPCN is one of a consortium of 16 organisations, led by Ethniko Kentro Erevnas Kai Technologikis Anaptyxis (CERTH), in Thessaloniki, Greece. ICPCN is involved in the children's study and dissemination. The project has now been extended for another 6 months and is due for completion at the end of December 2022.

US Cancer Pain Relief Committee

This close-out grant from the US Cancer Pain Relief Committee was awarded in July 2020 towards the charity's core costs, and was completed in June 2021. The balance of this grant has been transferred to the General Fund, to support the cost of the Charity's core funds.

Krebs Allianz

This fund was awarded to cover costs of the Education portfolio, specifically the e-learning project. The balance on this grant has now been transferred to the General Fund to cover overall expenses of the education portfolio.

Bundesverband-kinderhospiz

This Fund was awarded to allow access to our e-learning portfolio and for translating specific courses into German. The balance on this grant has now been transferred to the General Fund to be used towards the core costs of the Charity.

STATEMENT OF FUNDS – PRIOR YEAR

	Balance at 1 March 2020	Income	Expenditure	Transfers In/Out	Balance at 28 February 2021
	£	£	£	£	£
Unrestricted funds					
General Fund	6,693	5,541	(8,103)	3,320	7,451
Unrestricted grants					
Open Society Foundation	3,275	-	-	(3,275)	-
Bundesverband-kinderhospiz	6,763	-	(3,993)	-	2,770
US Cancer Pain Relief Committee	-	39,866	(28,510)	-	11,356
	<u>16,731</u>	<u>45,407</u>	<u>(40,606)</u>	<u>45</u>	<u>21,577</u>
Restricted funds					
Krebs Allianz	1,757	6,283	(2,991)	-	5,049
True Colours Trust Education Fund	6,029	20,000	(26,029)	-	-
GCRF Oxford University	374	1,774	(2,103)	(45)	-
Isabella Seragnoli Fondazione	1,982	15,000	(20,347)	-	(3,365)
Horizon 20-20 / MyPal	3,506	14,502	(6,948)	-	11,060
	<u>13,648</u>	<u>57,559</u>	<u>(58,418)</u>	<u>(45)</u>	<u>12,744</u>
Total of funds	<u>30,379</u>	<u>102,966</u>	<u>(99,024)</u>	<u>-</u>	<u>34,321</u>

**INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK
(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 27 FEBRUARY 2022**

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT PERIOD

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Creditors due within one year	3,095	869	3,964
	<u>3,095</u>	<u>869</u>	<u>3,964</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Creditors due within one year	2,880	5,669	8,549
	<u>2,880</u>	<u>5,669</u>	<u>8,549</u>

13. PENSION COMMITMENTS

The group operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £1,135 (2021: £1,135).

14. PRINCIPAL SUBSIDIARIES

International Children's Palliative Care Network Operations NPC

Subsidiary name	International Children's Palliative Care Network Operations NPC
Charity registration number	2011/001648/08
Basis of control	Common Trustees
Total assets as at 28 February 2022	£ 2,961
Total liabilities as at 28 February 2022	£ 1,111
Total funds as at 28 February 2022	£ 1,850
Gross income for the year ended 28 February 2022	£ 29,038
Expenditure for the year ended 28 February 2022	£ 46,828
Deficit for the period year 28 February 2022	£ 17,790

Figures converted into British Pound using the following rates:
20.6182 ZAR South African Rand per GBP. Rate provided by XE.com on 28 Feb 2022.

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK

England & Wales - Charity number 1143712

Accounts

Charity number: 1143712

International Children's Palliative Care Network

Registered number: 07675172

Trustees' report and unaudited financial statements

For the year ended 28 February 2021

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK

(A Company Limited by Guarantee)

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 28 FEBRUARY 2021**

Trustees	Dr Zipporah Ali Dr Stephen Connor Lynda Gould Dr Regina Okhuysen-Cawley Michael Palfreman Dr Marianne Phillips Ntombizodwa Sithole Dr Christina Vadeboncoeur Sabine Kraft (Resigned 14 th October 2021) Paul Quilliam (Resigned 8 th March 2020) Richard Carling (Resigned 19 th June 2020) Dr Pavel Burykin (Resigned 31 st Aug 2020) Dr Justin Baker (Appointed 15 th October 2021) Dr Michael Tatterton (Appointed 15 th October 2021) Rob Jones (Appointed 15 th October 2021) Dr Esther Nafula Wekesa (Appointed 15 th October 2021) Dr Tan Ru Wei (Appointed 15 th October 2021) Dr Gayatri Palat (Appointed 15 th October 2021)
Chief Executive	Prof Julia Downing
Company registered number	07675172
Charity registered number	1143712
Registered office	2nd Floor New Bond House Bond Street Bristol BS2 9AG Registered Office address changed in July 2021 to: c/o Suite 1b Whitefriars Lewins Mead Bristol United Kingdom BS1 2NT
Accountants	Levicks Chartered Accountants & Business Advisors 61 London Road Maidstone Kent ME16 8TX
Bankers	NatWest plc 32 Corn Street Bristol BS99 7UG

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK (A Company Limited by Guarantee)

TRUSTEES' REPORT FOR THE YEAR ENDED 28 FEBRUARY 2021

The Trustees present their Annual Report together with the financial statements for the year 1st March 2020 to 28th February 2021. The Trustees confirm that the Annual Report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP), 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) as amended by Update Bulletin 1 (effective 1 January 2015).

Since the charity and the group qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Throughout the financial year the global pandemic has impacted on the work of the International Children's Palliative Care Network (ICPCN). Activities included those deemed necessary in response to Covid-19, supporting individuals around the world as they came to grips with the pandemic, what it meant for children's palliative care (CPC) and adopting new ways of working. ICPCN has remained busy throughout the pandemic, and continues to support members and their core activities of **C**ommunication, **A**dvocacy, **R**esearch, **E**ducation and **S**trategic development.

1. OBJECTIVES

The objectives of the charity are to promote worldwide access to palliative care for children with life-limiting and life-threatening conditions, their families and carers and, in particular, the sharing of information, advocacy, education, research and networking. Our vision is that all children living with a life-limiting or life-threatening condition, and their families, will have seamless access to palliative care in order to alleviate serious health-related suffering and enhance their quality of life.

Our mission is to achieve the best quality of life and care for children and young people with life-threatening or life-limiting conditions, their families and carers worldwide, by:

- raising awareness of CPC among the public, health professionals and policy makers
- advocating to governments and international organisations for the global development of CPC services
- expanding the evidence-base for CPC
- sharing expertise, skills and knowledge with our global network of members.

In setting objectives and planning for activities, the Trustees have given due consideration to the general guidance published by the Charity Commission relating to public benefit.

STRATEGIC AIMS

Working towards this vision, ICPCN's strategy for 2019-2023 has the following strategic aims:

(a) Communications -To create a **step-change** in global awareness by maximising the impact of ICPCN's messages and access to ICPCN's resources by reinforcing ICPCN's position as the global authority on CPC and as a hub of information and resources, and by using a strategic combination of communications strategies to achieve a wider reach.

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK

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(b) Advocacy - To work towards inclusion of CPC in Universal Health Coverage (UHC) worldwide by carrying out targeted strategic advocacy with world leaders at both a global, regional and national level; make use of a suite of WHO-approved advocacy resources which are adaptable at country level; and by harnessing the network to use these resources to strategically advocate in their own localities.

(c) Research – To expand the evidence-base for CPC through initiating research, collaborating on research in strategic areas, supporting other organisations with resources and signposting them to carry out their own research, and disseminating research for maximum impact.

(d) Education - To develop as a hub for the provision of training information; to provide high-quality CPC education that meets an identified global need; and to support and empower the ICPCN network to train health practitioners in their own localities, thus improving the care given to children and their families.

(e) Strategic Development - To support the strategic development of CPC services worldwide through equipping and empowering the network with resources, training and mentorship, and facilitating the development of centres of excellence in strategic locations.

Grant making policy

We occasionally award scholarships to individuals to attend conferences and training opportunities that they would otherwise not be able to afford. The charity identifies particular events that would result in attendees being able to further the development of CPC in their countries. Individuals wanting to attend these events, but who could not afford the costs, are invited to apply to the charity. These are only awarded if ICPCN has sufficient funds to support them.

2. ACHIEVEMENTS AND PERFORMANCE

Review of Activities

2020-21 was a successful year for ICPCN, despite the pandemic and resulting financial challenges, with real progress made across all of our strategic aims. Some of the highlights are described below. Through the year we:

- Continued to recruit new members to ICPCN with 3,600 individual members (an increase from 2,100) and 425 organisational members (an increase from 416) by the end of February 2021.
- Regularly communicated through the website, newsletters (monthly), ehospice articles (28 articles), Facebook (12,100 followers), Twitter (3,239 followers), LinkedIn (202 followers) and Instagram (50 followers).
- Held another successful #HatsOn4CPC marketing campaign in October 2020 through social media.
- Took a leading role in advocacy at a global level with the World Health Organization (WHO), the World Health Assembly, Nursing Now, the WHO Global Initiative for Childhood Cancer, the development of indicators for palliative care, and other global activities and campaigns.
- Undertook advocacy in the regions alongside regional and national organisations.
- Supported workshops and sessions on CPC at three conferences (EAPC, GPONs, IAPCON). Presented papers at a range of conferences including EAPC, EAPS, THET, GPONs, Best of ASCO Africa, ISNCC, Brussels, Turkey, Hong Kong and India.
- Continued to lead and participate in global research on CPC including: children's understanding of illness, death and dying; the development of a Children's Palliative Outcome Scale (C-POS) in the UK; developing guidelines for communicating about life-limiting conditions; several Covid-19 related studies and the My-Pal project on the use of gaming in palliative care.

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK

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- Continued to provide online courses through our e-learning Moodle site - www.elearnicpcn.org - with courses being available in 14 languages. During the year 2,323 participants from 110 countries enrolled on at least one of the 57 courses on the ICPCN's e-learning platform representing all six of the WHO regions.
- Continued to input into academic courses around the world on CPC, for example: The Advanced Diploma in CPC at Mildmay Uganda; the Post Graduate Diploma/Masters in PC at the University of Cape Town; the Post Graduate Diploma/Masters in PC at Cardiff University, and the Masters in CPC at ASMEPA, Italy.
- Published the book 'Children's Palliative Care: An International Case-Based Manual' by Springer.
- Provided strategic support and development for a range of organisations around the world.
- Published 9 papers on CPC globally.

Plans for the future

Though Covid has had a significant impact on the whole international community, the need for more and better CPC remains and continues to grow. We continue to have ambitious plans for the future, to significantly increase the profile of CPC around the world to ensure that more children and families will be able to access and benefit from wider provision. As we emerge from the pandemic, our aim is to be ready to respond.

3. FINANCIAL REVIEW

Income for the year was £102,966 and comprised mainly of grants from the Open Society Foundations, the True Colours Trust and the Horizon 20-20/My Pal project. The Global Challenges Research Fund (through the University of Oxford) and the Fondazione Hospice Maria Teresa Chiantore Seragnoli awarded smaller grants.

Expenditure for the year was £101,121 and was spent on the various projects delivered during the year.

Overall, we made a profit in the year of £3,942 (2020: £26,373 deficit) This increases our current reserves to £34,321, which provides a small cushion should our funding levels fall.

Raising funds remains huge a challenge and we continue to search for new potential funders. We achieved some success in this during the year, although more needs to be done to ensure we are sustainable.

Investment Policy

The organisation does not have significant reserves to invest. Funds are held in readily available cash in bank accounts.

As some restricted grants covered periods that differ from ICPCN's financial year, funding income for the Horizon / MyPal and Krebs Allianz grants was deferred to cover specific project and core costs that would be undertaken during the 2021 financial year, as per the activities specified in the grant document.

4. STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

ICPCN was created in May 2011. It is a registered charity (number 1143712) and is incorporated as a company limited by guarantee. The constitution of ICPCN is set out in the Memorandum and Articles of Association.

ICPCN is governed by its Trustees. Trustees may hold office for three years. At the end of their first term, if re-elected, they can stand for one further three-year term. All Trustees give of their time freely and no Trustee remuneration was paid in the year.

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK

(A Company Limited by Guarantee)

The principal object of ICPCN is to alleviate sickness and to promote and protect the quality of life of children with life-limiting and life-threatening conditions, their families and carers by promoting worldwide access to palliative care in order to share knowledge, experience and best practice.

Method of appointment of Trustees

Trustees are appointed to ensure there is appropriate representation from all regions in the world. Some Trustees are appointed specifically to represent their region, while others are elected for a specific function, such as finance or management, and others represent related global organisations. The number of Trustees can change as determined by the Board of Trustees. Trustees are appointed by a vote of the existing Trustees.

Organisational structure and decision making

The full Board of Trustees meets at least twice per year, once in a face-to-face meeting and once via a teleconference. Face-to-face meetings are restricted to one per year in order to keep costs down.

The Board sets the overall strategy for the organisation, agreeing long term strategic plans. It also approves annual operational plans that are intended to deliver the strategy, along with annual budgets.

ICPCN raises funds to pursue its objectives. A non-profit company based in South Africa, ICPCN Operations, performs much of the work to deliver these objectives. ICPCN makes payments to ICPCN Operations under a formal agreement in order to deliver the agreed objectives.

There is an Executive Committee that meets quarterly to monitor progress in delivering the operational plan, review financial performance and consider significant issues that arise between Board meetings. The Executive Committee comprises of the Chairperson, Vice-Chairperson, Treasurer and the Chief Executive.

This report was approved by the Trustees on 6 December 2021 and signed on their behalf by:

M. Palfreman, Treasurer

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK (A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK FOR THE YEAR ENDED 28 FEBRUARY 2021

I report on the accounts of International Children's Palliative Care Network for the year ended 28 February 2021 which comprise the consolidated statement of financial activities set out on pages 7 to 19.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this period under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I 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.

J A GRIGGS FCA
LEVICKS
Chartered Accountants & Business Advisers
61 London Road
Maidstone
Kent
ME16 8TX

10 December 2021

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK
(A Company Limited by Guarantee)

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME
AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 28 FEBRUARY 2021**

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
INCOME FROM:					
Donations and legacies	2	45,407	57,559	102,966	118,465
TOTAL INCOME		45,407	57,559	102,966	118,465
EXPENDITURE ON:					
Raising funds	3	-	-	-	1,113
Charitable activities	4,5,6	40,606	60,515	101,121	143,725
TOTAL EXPENDITURE		40,606	60,515	101,121	144,838
NET (EXPENDITURE) / INCOME BEFORE OTHER RECOGNISED GAINS AND LOSSES		4,801	(2,956)	1,845	(26,373)
Foreign currency gains		-	2,097	2,097	-
Transfers In/Out		45	(45)	-	-
NET MOVEMENT IN FUNDS		4,846	(904)	3,942	(26,373)
RECONCILIATION OF FUNDS					
Total Funds brought forward		16,731	13,648	30,379	56,752
TOTAL FUNDS CARRIED FORWARD		21,577	12,744	34,321	30,379

The notes on pages 10 to 19 form part of these financial statements.

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK

Registered number: 07675172

(A Company Limited by Guarantee)

CONSOLIDATED BALANCE SHEET

AS AT 28 FEBRUARY 2021

	Note	2021 £	2020 £
CURRENT ASSETS			
Cash at bank and in hand		42,870	55,557
		<u>42,870</u>	<u>55,557</u>
CREDITORS: amounts falling due within one year	10	(8,549)	(25,178)
		<u>34,321</u>	<u>30,379</u>
NET CURRENT ASSETS			
		<u>34,321</u>	<u>30,379</u>
NET ASSETS			
		<u>34,321</u>	<u>30,379</u>
CHARITY FUNDS			
Restricted funds	11	12,744	13,648
Unrestricted funds	11	21,577	16,731
		<u>34,321</u>	<u>30,379</u>
TOTAL FUNDS			
		<u>34,321</u>	<u>30,379</u>

The Charity's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The Trustees consider that the Charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the Charity to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on 6 December 2021 and signed on their behalf by :

M. PALFREMAN (Treasurer)

The notes on pages 10 to 19 form part of these financial statements.

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK

Registered number: 07675172

(A Company Limited by Guarantee)

CHARITY BALANCE SHEET

AS AT 28 FEBRUARY 2021

	Note	2021 £	2020 £
CURRENT ASSETS			
Cash at bank		22,968	33,628
		<hr/>	<hr/>
		22,968	33,628
CREDITORS: amounts falling due within one year	10	(7,882)	(18,282)
		<hr/>	<hr/>
NET CURRENT ASSETS		15,086	15,346
		<hr/>	<hr/>
NET ASSETS		15,086	15,346
		<hr/>	<hr/>
CHARITY FUNDS			
Restricted funds		12,744	(42,762)
Unrestricted funds		2,342	58,108
		<hr/>	<hr/>
TOTAL FUNDS		15,086	15,346
		<hr/>	<hr/>

The Charity's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Trustees consider that the Charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the Charity to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on 6 December 2021 and signed on their behalf by :

M. PALFREMAN (Treasurer)

The notes on pages 10 to 19 form part of these financial statements.

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK (A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2021

1. ACCOUNTING POLICIES

1.1 General information

International Children's Palliative Care Network is a company limited by guarantee, registered in England & Wales, registered number 07675172. It is also a charity registered with the Charity Commission in England & Wales, registered number 1143712. Its registered office is 2nd Floor, New Bond House, Bond Street, Bristol BS2 9AG.

1.2 Basis of preparation of financial statements

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements are prepared in Sterling which is the functional currency of the charity and are rounded to the nearest £. The current information contained in the financial statements relates to the year ended 28 February 2021 and the comparative information relates to the year ended 29 February 2020.

International Children's Palliative Care Network meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The Statement of Financial Activities (SOFA) and Balance Sheet consolidate the financial statements of the Charity and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

No separate SOFA has been presented for the Charity alone as permitted by section 408 of the Companies Act 2006.

The result for the year for the parent charity was a profit of £3,942 (2020: £26,373 deficit).

1.3 Company status

The Charity is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

1.4 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK (A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2021

1. ACCOUNTING POLICIES (continued)

1.5 Income

Income is recognised by the Charity when it has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. Income is only recognised in the period to which the corresponding expenses for which it was granted are also recognised. Income received ahead of corresponding expenditure is deferred on the balance sheet.

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the Charity.

Governance costs are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the yearend are noted as a commitment, but not accrued as expenditure.

1.7 Going concern

The trustees consider there are no material uncertainties about the Charity's ability to continue as a going concern. The review of our financial position, reserves levels and future plans gives Trustees confidence the charity remains a going concern for the foreseeable future.

1.8 Tangible fixed assets and depreciation

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & fittings	-	6 years
Computer equipment	-	5 years

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK

(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2021

1. ACCOUNTING POLICIES (continued)

1.9 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Statement of Financial Activities.

1.10 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount that the charity will benefit from in future periods.

1.11 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

1.12 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.13 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

1.14 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans, which are subsequently measured at amortised cost using the effective interest method.

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK (A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2021

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations	5,541	-	5,541	4,645
Grants	39,866	57,559	97,425	113,820
Total donations and legacies	45,407	57,559	102,966	118,465

3. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	Staff costs 2021 £	Other 2021 £	Total 2021 £	Total 2020 £
Expenditure on fundraising trading	-	-	-	1,113
Costs of raising funds	-	-	-	1,113
Support costs	81,996	11,234	93,230	100,129
Direct costs	1,755	2,856	4,611	39,406
Charitable activities	83,751	14,090	97,841	139,535
Expenditure on governance	-	3,280	3,280	4,190
	83,751	17,370	101,121	144,838
Total 2020	110,073	34,765	144,838	

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK

(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2021

4. DIRECT COSTS

	Charitable Activities £	Total 2021 £	Total 2020 £
UK travel	104	104	733
Travel in Africa	-	-	701
Travel overseas	-	-	3,992
Project costs	2,752	2,752	5,439
Conference costs	-	-	470
ICPCN Pain app development	-	-	642
Wages and salaries	1,755	1,755	27,429
	<hr/>	<hr/>	<hr/>
	4,611	4,611	39,406
	<hr/>	<hr/>	<hr/>

5. SUPPORT COSTS

	Operating Expenses £	Total 2021 £	Total 2020 £
Postage, printing and stationery	974	974	815
IT expenses	534	534	1,008
Telephone costs	842	842	1,043
Bank charges	449	449	101
Website costs	1,493	1,493	1,544
Insurance	404	404	426
Staff Training	-	-	467
Marketing, advertising and promotions	991	991	1,312
Technical support and hosting of elearning environment	3891	3891	4511
Foreign exchange adjustments	-	-	3,043
Staff salaries	80,849	80,849	80,476
National insurance	12	12	1,033
Pension cost	1135	1135	1,135
Legal fees	-	-	(128)
Subscriptions	185	185	54
General admin expenses	-	-	1607
Software expenses	1,471	1,471	1,682
	<hr/>	<hr/>	<hr/>
	93,230	93,230	100,129
	<hr/>	<hr/>	<hr/>

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK (A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2021

6. GOVERNANCE COSTS

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Independent Examiner's remuneration	2,580	-	2,580	2,581
Subsidiary's audit fees	-	400	400	409
Accountancy fee	300	-	300	1,200
	2,880	400	3,280	4,190

7. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2021 £	2020 £
Independent Examiner's fee	2,580	2,581
Accountancy fee	300	1,200
Subsidiary company's Auditors' remuneration	400	409
	-----	-----

During the current or comparative year no Trustee received any remuneration for their role as Trustee. During the year no Trustees were reimbursed expenses. The Board of Trustees are responsible for the overall governance of the Charity – they are not 'key management personnel'.

8. STAFF COSTS

Staff costs were as follows:

	2021 £	2020 £
Wages and salaries	82,604	107,905
Social security costs	12	1,033
Other pension costs	1,135	1,135
	83,751	110,073

The average number of persons employed by the Charity during the year was as follows:

	2021 No.	2020 No.
Charitable activities	3	3

No employee received remuneration amounting to more than £60,000 in either year.

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2021

9. TANGIBLE FIXED ASSETS

Group	Fixtures & fittings	Computer equipment	Total
	£	£	£
Cost			
At 1 March 2020	167	7,353	7,520
Additions	-	948	948
At 28 February 2021	167	8,301	8,468
Depreciation			
At 1 March 2020	167	7,353	7,520
Charge for the year	-	948	948
At 28 February 2021	167	8,301	8,468
Net book value			
At 28 February 2021	-	-	-
At 29 February 2020	-	-	-

10. CREDITORS: Amounts falling due within one year

	Group		Charity	
	2021	2020	2021	2020
	£	£	£	£
Deferred income	-	20,785	-	14,502
Other creditors	5,669	613	5,002	-
Accruals	2,880	3,780	2,880	3,780
	8,549	25,178	7,882	18,282

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK (A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2021

11. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 March 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 28 February 2021 £
Unrestricted funds					
General Fund	6,693	5,541	(8,103)	3,320	7,451
Unrestricted Grants					
Open Society Foundation	3,275	-	-	(3,275)	-
Bundesverband-kinderhospiz	6,763	-	(3,993)	-	2,770
US Cancer Pain Relief Committee	-	39,866	(28,510)	-	11,356
Total of Unrestricted funds	16,731	45,407	(40,606)	45	21,577
Restricted funds					
Krebs Allianz	1,757	6,283	(2,991)	-	5,049
True Colours Trust - Education Fund	6,029	20,000	(26,029)	-	-
GCRF Oxford University	374	1,774	(2,103)	(45)	-
Isabella Seragnoli Fondazione	1,982	15,000	(20,347)	-	(3,365)
Horizon 20-20 / MyPal	3,506	14,502	(6,948)	-	11,060
Total of Restricted funds	13,648	57,559	(58,418)	(45)	12,744
Total of funds	30,379	102,966	(99,024)	-	34,321

TCT (True Colours Trust) – Education Fund

The original grant was for a two-year period to cover the appointment of an Education Officer to oversee the elearning portfolio, and specifically the cost of technical support and upgrading of the elearning Moodle platform of the charity. This grant is now closed.

Open Society Foundation

This grant was originally awarded to the Charity in September 2018 towards core costs, and ran for one year to August 2019. The funds were transferred to Unrestricted during the 2020 financial year. The balance on this grant has now been transferred to the General Fund as it is now closed.

US Cancer Pain Relief Committee

This close out grant from the US Cancer Pain Relief Committee was awarded in July 2020 towards the charity's core costs, and runs for one year through to June 2021.

Krebs Allianz

This fund was awarded to cover costs of the Education portfolio, specifically the elearning project.

Bundesverband-kinderhospiz

This Fund was awarded to allow access to our elearning portfolio and for translating some of the courses into German. This fund will contribute to the core costs of the Charity.

Isabella Seragnoli Fondazione

This is a three year programme whereby ICPCN will provide consultancy and supervision support to the CPC team in Bologna in all matters related to the setting up of a new children's hospice.

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK (A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2021

11. STATEMENT OF FUNDS (continued)

Horizon 20-20 / MyPal

This is a three and a half year EU grant for looking at Novel patient-centred approaches for survivorship, palliation and/or end of life care. ICPCN is one of a consortium of 16 organisations, led by Ethniko Kentro Erevnas Kai Technologikis Anaptyxis (CERTH), in Thessaloniki, Greece, ICPCN is involved in the children's study and dissemination.

GCRF Oxford

This was a grant held by the University of Oxford. ICPCN worked with them on the grant to adapt communication guidelines for LMIC's, holding workshops in Uganda and South Africa. This grant is now closed.

STATEMENT OF FUNDS – PRIOR YEAR

	Balance at 1 March 2019 £	Income £	Expenditure £	Transfers In/Out £	Balance at 29 February 2020 £
Unrestricted funds					
General Fund	14,981	4,645	(12,933)	-	6,693
Unrestricted Grants					
Open Society Foundations	-	32,312	(53,124)	24,087	3,275
Bundesverband-kinderhospiz	-	8,247	(1,484)	-	6,763
Total of Unrestricted funds	14,981	45,204	(67,541)	24,087	16,731
Restricted funds					
Open Society Foundations	24,087	-	-	(24,087)	-
Krebs Allianz	-	6,800	(5,043)	-	1,757
Global Health Strategies	-	1,524	(1,524)	-	-
True Colours Trust - Education Fund	23,604	16,450	(34,025)	-	6,029
GCRF Oxford University	(481)	7,792	(6,937)	-	374
Isabella Seragnoli Fondazione	(2,179)	19,727	(15,566)	-	1,982
Horizon 20-20 /MyPal	(3,260)	20,968	(14,202)	-	3,506
Total of Restricted funds	41,771	73,261	(77,297)	(24,087)	13,648
Total of funds	56,752	118,465	(144,838)	-	30,379

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Creditors due within one year	2,880	5,669	8,549
	2,880	5,669	8,549

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK (A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2021

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS (continued)

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Creditors due within one year	3,780	21,398	25,178
	3,780	21,398	25,178

13. PENSION COMMITMENTS

The group operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £1,135 (2020 - £1,135). Contributions totaling £nil (2020 - £1,033) were payable to the fund at the balance sheet date and are included in creditors.

14. PRINCIPAL SUBSIDIARIES

International Children's Palliative Care Network Operations NPC

Subsidiary name	International Children's Palliative Care Network Operations NPC
Charity registration number	2011/001648/08
Basis of control	Common trustees
Total assets as at 28 February 2021	£ 19,902
Total liabilities as at 28 February 2021	£ 667
Total funds as at 28 February 2021	£ 19,235
Gross income for the year ended 28 February 2021	£ 49,718
Expenditure for the year ended 28 February 2021	£ 50,875
Deficit for the year ended 28 February 2021	£ 1,157

Figures converted into British Pound using the following rates:
21.0516 ZAR South African Rand per GBP. Rate provided by XE.com on 28 Feb 2021.