

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**

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

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

## TRUSTEES' REPORT FOR THE YEAR ENDED 28 FEBRUARY 2021

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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 **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.

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## (A Company Limited by Guarantee)

**(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**

## **(A Company Limited by Guarantee)**

- Continued to provide online courses through our e-learning Moodle site - [www.elearnicpcn.org](http://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<br>2021<br>£ | Restricted funds<br>2021<br>£ | Total funds<br>2021<br>£ | Total funds<br>2020<br>£ |
|--|-------|---------------------------------|-------------------------------|--------------------------|--------------------------|
| <b>INCOME FROM:</b>  |       |                                 |                               |                          |                          |
| Donations and legacies   | 2     | 45,407                          | 57,559                        | 102,966                  | 118,465                  |
| <b>TOTAL INCOME</b>  |       | <b>45,407</b>                   | <b>57,559</b>                 | <b>102,966</b>           | <b>118,465</b>           |
| <b>EXPENDITURE ON:</b>   |       |                                 |                               |                          |                          |
| Raising funds  | 3     | -                               | -                             | -                        | 1,113                    |
| Charitable activities  | 4,5,6 | 40,606                          | 60,515                        | 101,121                  | 143,725                  |
| <b>TOTAL EXPENDITURE</b>   |       | <b>40,606</b>                   | <b>60,515</b>                 | <b>101,121</b>           | <b>144,838</b>           |
| <b>NET (EXPENDITURE) / INCOME BEFORE OTHER RECOGNISED GAINS AND LOSSES</b> |       | <b>4,801</b>                    | <b>(2,956)</b>                | <b>1,845</b>             | <b>(26,373)</b>          |
| Foreign currency gains   |       | -                               | 2,097                         | 2,097                    | -                        |
| Transfers In/Out   |       | 45                              | (45)                          | -                        | -                        |
| <b>NET MOVEMENT IN FUNDS</b>   |       | <b>4,846</b>                    | <b>(904)</b>                  | <b>3,942</b>             | <b>(26,373)</b>          |
| <b>RECONCILIATION OF FUNDS</b>   |       |                                 |                               |                          |                          |
| Total Funds brought forward  |       | 16,731                          | 13,648                        | 30,379                   | 56,752                   |
| <b>TOTAL FUNDS CARRIED FORWARD</b>   |       | <b>21,577</b>                   | <b>12,744</b>                 | <b>34,321</b>            | <b>30,379</b>            |

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

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

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.

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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**

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## **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

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#### 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**

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#### **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<br>funds<br>2021<br>£ | Restricted<br>funds<br>2021<br>£ | Total<br>funds<br>2021<br>£ | Total<br>funds<br>2020<br>£ |
|-------------------------------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Donations                           | 5,541                              | -                                | 5,541                       | 4,645                       |
| Grants                              | 39,866                             | 57,559                           | 97,425                      | 113,820                     |
| <b>Total donations and legacies</b> | <b>45,407</b>                      | <b>57,559</b>                    | <b>102,966</b>              | <b>118,465</b>              |

### 3. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

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

# 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<br>Activities<br>£ | Total<br>2021<br>£ | Total<br>2020<br>£ |
|----------------------------|-------------------------------|--------------------|--------------------|
| 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/> 4,611                   | <hr/> 4,611        | <hr/> 39,406       |

#### 5. SUPPORT COSTS

|  | Operating<br>Expenses<br>£ | Total<br>2021<br>£ | Total<br>2020<br>£ |
|--|----------------------------|--------------------|--------------------|
| 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/> 93,230               | <hr/> 93,230       | <hr/> 100,129      |



# 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<br>funds<br>2021<br>£ | Restricted<br>funds<br>2021<br>£ | Total<br>funds<br>2021<br>£ | Total<br>funds<br>2020<br>£ |
|-------------------------------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Independent Examiner's remuneration | 2,580                              | -                                | 2,580                       | 2,581                       |
| Subsidiary's audit fees             | -                                  | 400                              | 400                         | 409                         |
| Accountancy fee                     | 300                                | -                                | 300                         | 1,200                       |
|                                     | <u>2,880</u>                       | <u>400</u>                       | <u>3,280</u>                | <u>4,190</u>                |

#### 7. NET INCOME/(EXPENDITURE)

This is stated after charging:

|   | 2021<br>£         | 2020<br>£         |
|---|-------------------|-------------------|
| Independent Examiner's fee                  | 2,580             | 2,581             |
| Accountancy fee                             | 300               | 1,200             |
| Subsidiary company's Auditors' remuneration | 400               | 409               |
|   | <u>          </u> | <u>          </u> |

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<br>£     | 2020<br>£      |
|-----------------------|---------------|----------------|
| Wages and salaries    | 82,604        | 107,905        |
| Social security costs | 12            | 1,033          |
| Other pension costs   | 1,135         | 1,135          |
|                       | <u>83,751</u> | <u>110,073</u> |

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

|  | 2021<br>No. | 2020<br>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<br>£ | Computer equipment<br>£ | Total<br>£ |
|-----------------------|--------------------------|-------------------------|------------|
| <b>Cost</b>           |                          |                         |            |
| At 1 March 2020       | 167                      | 7,353                   | 7,520      |
| Additions             | -                        | 948                     | 948        |
| At 28 February 2021   | 167                      | 8,301                   | 8,468      |
| <b>Depreciation</b>   |                          |                         |            |
| At 1 March 2020       | 167                      | 7,353                   | 7,520      |
| Charge for the year   | -                        | 948                     | 948        |
| At 28 February 2021   | 167                      | 8,301                   | 8,468      |
| <b>Net book value</b> |                          |                         |            |
| At 28 February 2021   | -                        | -                       | -          |
| At 29 February 2020   | -                        | -                       | -          |

#### 10. CREDITORS: Amounts falling due within one year

|                 | Group     |           | Charity   |           |
|-----------------|-----------|-----------|-----------|-----------|
|                 | 2021<br>£ | 2020<br>£ | 2021<br>£ | 2020<br>£ |
| 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<br>1 March<br>2020<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>in/out<br>£ | Balance at<br>28 February<br>2021<br>£ |
|-------------------------------------|------------------------------------|-------------|------------------|--------------------------|--|
| <b>Unrestricted funds</b>           |                                    |             |                  |                          |  |
| General Fund                        | 6,693                              | 5,541       | (8,103)          | 3,320                    | 7,451                                  |
| <b>Unrestricted Grants</b>          |                                    |             |                  |                          |  |
| 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                                 |
| <b>Restricted funds</b>             |                                    |             |                  |                          |  |
| 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<br>1 March<br>2019<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>In/Out<br>£ | Balance at 29<br>February<br>2020<br>£ |
|-------------------------------------|------------------------------------|-------------|------------------|--------------------------|--|
| <b>Unrestricted funds</b>           |                                    |             |                  |                          |  |
| General Fund                        | 14,981                             | 4,645       | (12,933)         | -                        | 6,693                                  |
| <b>Unrestricted Grants</b>          |                                    |             |                  |                          |  |
| 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                                 |
| <b>Restricted funds</b>             |                                    |             |                  |                          |  |
| 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<br>2021<br>£ | Restricted<br>funds 2021<br>£ | Total funds<br>2021<br>£ |
|-------------------------------|---------------------------------|-------------------------------|--------------------------|
| 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<br>funds<br>2020<br>£ | Restricted<br>funds<br>2020<br>£ | Total<br>funds<br>2020<br>£ |
|-------------------------------|------------------------------------|----------------------------------|-----------------------------|
| 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.