

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**

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<b>Trustees</b>	Dr Zipporah Ali (Resigned 31 <sup>st</sup> December 2021) Dr Justin Baker (Appointed 15 <sup>th</sup> October 2021) Dr Hanneke Brits (Appointed 20 <sup>th</sup> December 2021) Dr Stephen Connor Lynda Gould (Resigned 31 <sup>st</sup> December 2021) Rob Jones (Appointed 15 <sup>th</sup> October 2021) Sabine Kraft (Resigned 14 <sup>th</sup> October 2021) Dr Regina Okhuysen-Cawley Dr Gayatri Palat (Appointed 15 <sup>th</sup> October 2021) Michael Palfreman Dr Marianne Phillips (Resigned 31 <sup>st</sup> December 2021) Paul Quilliam (Resigned 8 March 2021) Ntombizodwa Sithole Dr Michael Tatterton (Appointed 15 <sup>th</sup> October 2021) Dr Christina Vadeboncoeur Dr Tan Ru Wei (Appointed 15 <sup>th</sup> October 2021) Dr Esther Nafula Wekesa (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>	c/o Suite 1b Whitefriars Lewins Mead Bristol United Kingdom BS1 2NT
<b>Accountants</b>	Levicks Chartered Accountants & Business Advisors 61 London Road Maidstone Kent ME16 8TX
<b>Bankers</b>	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

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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

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- (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**

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- Continued to provide online courses through our e-learning Moodle site -[www.elearnicpcn.org](http://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**

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#### **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 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:

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**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 £
<b>INCOME FROM:</b>					
Donations and legacies	2	6,372	86,091	92,463	102,966
<b>TOTAL INCOME</b>		<b>6,372</b>	<b>86,091</b>	<b>92,463</b>	<b>102,966</b>
<b>EXPENDITURE ON:</b>					
Raising funds	3	-	-	-	-
Charitable activities	3,4,5&6	32,091	76,693	108,784	101,121
<b>TOTAL EXPENDITURE</b>		<b>32,091</b>	<b>76,693</b>	<b>108,784</b>	<b>101,121</b>
<b>NET (EXPENDITURE) / INCOME BEFORE OTHER RECOGNISED GAINS AND LOSSES</b>	7	<b>(25,719)</b>	<b>9,398</b>	<b>(16,321)</b>	<b>1,845</b>
Foreign currency gains		204	-	204	2,097
Transfers In/Out		5,049	(5,049)	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>(20,466)</b>	<b>4,349</b>	<b>(16,117)</b>	<b>3,942</b>
<b>RECONCILIATION OF FUNDS</b>					
Total Funds brought forward		21,577	12,744	34,321	30,379
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>1,111</b>	<b>17,093</b>	<b>18,204</b>	<b>34,321</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 27 FEBRUARY 2022

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

Registered number: 07675172

(A Company Limited by Guarantee)

## CHARITY BALANCE SHEET AS AT 27 FEBRUARY 2022

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

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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 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**

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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 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**

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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 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
<b>Total donations and legacies</b>	<b>6,372</b>	<b>86,091</b>	<b>92,463</b>	<b>102,966</b>

**3. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE**

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

**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**

	<b>Charitable Activities</b>	<b>Total 2022</b>	<b>Total 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>
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**

	<b>Operating Expenses</b>	<b>Total 2022</b>	<b>Total 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>
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
	<u>3,095</u>	<u>309</u>	<u>3,404</u>	<u>3,280</u>

#### 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
	<u></u>	<u></u>

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
	<u>86,388</u>	<u>83,751</u>

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**

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

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

	<b>Group</b>		<b>Charity</b>	
	<b>2022 £</b>	<b>2021 £</b>	<b>2022 £</b>	<b>2021 £</b>
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

	Balance at 1 March 2021	Income	Expenditure	Transfers In/Out	Balance at 27 February 2022
	£	£	£	£	£
<b>Unrestricted funds</b>					
General Fund	7,451	6,372	(22,627)	9,915	1,111
<b>Unrestricted grants</b>					
Bundesverband-kinderhospiz	2,770	-	-	(2,770)	-
US Cancer Pain Relief Committee	11,356	-	(9,260)	(2,096)	-
	21,577	6,372	(31,887)	5,049	1,111
<b>Restricted funds</b>					
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
<b>Total of funds</b>	<b>34,321</b>	<b>92,463</b>	<b>(108,580)</b>	<b>-</b>	<b>18,204</b>

##### 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 elearning 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
	£	£	£	£	£
<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
	<u>16,731</u>	<u>45,407</u>	<u>(40,606)</u>	<u>45</u>	<u>21,577</u>
<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
	<u>13,648</u>	<u>57,559</u>	<u>(58,418)</u>	<u>(45)</u>	<u>12,744</u>
<b>Total of funds</b>	<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.