

Charity number: 1143712

International Children's Palliative Care Network

Registered number: 07675172

Trustees' report and unaudited financial statements

For the year ended 27 February 2023

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK

(A Company Limited by Guarantee)

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INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK

(A Company Limited by Guarantee)

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

FOR THE YEAR ENDED 27 FEBRUARY 2023

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

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

TRUSTEES' REPORT FOR THE YEAR ENDED 27 FEBRUARY 2023

The Trustees present their Annual Report together with the financial statements for the year 28th February 2022 to 27th February 2023. The Trustees confirm that the Annual Report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective 1 January 2015).

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

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

1. OBJECTIVES

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

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

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

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

STRATEGIC AIMS

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

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

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FOR THE YEAR ENDED 27 FEBRUARY 2023

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

Grant making policy

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

2. ACHIEVEMENTS AND PERFORMANCE

Review of Activities

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

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

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

Plans for the future

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

3. FINANCIAL REVIEW

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

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

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

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

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FOR THE YEAR ENDED 27 FEBRUARY 2023

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

Investment Policy

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

4. STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

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

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

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

Method of appointment of Trustees

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

Organisational structure and decision making

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

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

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

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

M Palfreman

Michael Palfreman (Chair)

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK

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

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

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's statement

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

Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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

21 November 2023

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK

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

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

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

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK

Registered number: 07675172

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CONSOLIDATED BALANCE SHEET

AS AT 27 FEBRUARY 2023

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

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

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

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

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

M Palfreman
Michael Palfreman (Chair)

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

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK

Registered number: 07675172

(A Company Limited by Guarantee)

CHARITY BALANCE SHEET

AS AT 27 FEBRUARY 2023

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

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M Palfreman

Michael Palfreman (Chair)

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

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK

(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 27 FEBRUARY 2023

1. ACCOUNTING POLICIES

1.1 General information

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

1.2 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

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

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

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

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

1.3 Company status

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

1.4 Fund accounting

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

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

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

1. ACCOUNTING POLICIES (continued)

1.5 Income

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

1.6 Expenditure

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

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

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

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

1.7 Going concern

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

1.8 Tangible fixed assets and depreciation

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

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

Fixtures & fittings	-	6 years
Computer equipment	-	5 years

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 27 FEBRUARY 2023

1. ACCOUNTING POLICIES (continued)

1.9 Foreign currencies

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

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

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

1.10 Debtors

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

1.11 Pensions

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

1.12 Cash at Bank and in hand

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

1.13 Liabilities and provisions

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

1.14 Financial instruments

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

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

2. INCOME FROM DONATIONS AND LEGACIES

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

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

3. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

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

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

4. DIRECT COSTS

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

5. SUPPORT COSTS

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

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

6. GOVERNANCE COSTS

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

7. NET INCOME/(EXPENDITURE)

This is stated after charging:

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

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

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

	2023 No.	2022 No.
Charitable activities	4	4

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

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK

(A Company Limited by Guarantee)

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

9. TANGIBLE FIXED ASSETS

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

10. CREDITORS: Amounts falling due within one year

	<u>Group</u>		<u>Charity</u>	
	2023 £	2022 £	2023 £	2022 £
Accruals	7,976	3,964	7,321	2,853
	7,976	3,964	7,321	2,853

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

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

11. STATEMENT OF FUNDS

STATEMENT OF FUNDS – CURRENT PERIOD

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

Funds for e-learning programme

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

St Jude's Children's Research Hospital

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

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 27 FEBRUARY 2023

11. STATEMENT OF FUNDS (continued)

Imperial College London

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

True Colours Trust – Neonatal

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

Isabella Seragnoli Fondazione

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

Horizon 20-20/MyPal

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

WHO - CPC Project in Iraq

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

World Child Cancer – Ghana Project

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

The US Funds (Anonymous)

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

HebFfin

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

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK

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

STATEMENT OF FUNDS – PRIOR YEAR

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

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK

(A Company Limited by Guarantee)

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

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT PERIOD

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

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

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

13. PENSION COMMITMENTS

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

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK

(A Company Limited by Guarantee)

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

14. PRINCIPAL SUBSIDIARIES

International Children's Palliative Care Network Operations NPC

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

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