

Charity number: 1143712

International Children's Palliative Care Network

Registered number: 07675172

Trustees' report and unaudited financial statements

For the year ended 27 February 2024

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK

(A Company Limited by Guarantee)

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INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK

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

FOR THE YEAR ENDED 27 FEBRUARY 2024

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

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK

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TRUSTEES' REPORT FOR THE YEAR ENDED 27 FEBRUARY 2024

The Trustees present their Annual Report together with the financial statements for the year 28th February 2023 to 27th February 2024. The Trustees confirm that the Annual Report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective 1 January 2015).

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

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

1. OBJECTIVES

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

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

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

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

STRATEGIC AIMS

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

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

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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.

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

Grant making policy

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

2. ACHIEVEMENTS AND PERFORMANCE

Review of Activities

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

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

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Coimbra, The PALLIAD project funded by the EU, work with Prof Felicia Knaul and the Lancet Commission on the number of children globally needing CPC, the My-Pal project on the use of gaming in palliative care, the PROTECT study, the numbers of children globally needing PC, and a needs assessment and situational analysis for CPC in Ghana.

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

Plans for the future

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

3. FINANCIAL REVIEW

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

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

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

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

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

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

Investment Policy

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

4. STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

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

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

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

Method of appointment of Trustees

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

Organisational structure and decision making

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

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

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FOR THE YEAR ENDED 27 February 2024

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

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

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

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

M Palfreman
Michael Palfreman, (Chair)

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

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

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's statement

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

Independent examiner's statement

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

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

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

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

22 November 2024

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK

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

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

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

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CONSOLIDATED BALANCE SHEET AS AT 27 FEBRUARY 2024

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

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

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

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

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

M Palfreman
Michael Palfreman, (Chair)

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

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CHARITY BALANCE SHEET

AS AT 27 FEBRUARY 2024

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

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

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

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

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

M Palfreman
Michael Palfreman, (Chair)

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

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK

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

1. ACCOUNTING POLICIES

1.1 General information

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

1.2 Basis of preparation of financial statements

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

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

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

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

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

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

1.3 Company status

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

1.4 Fund accounting

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

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

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

1. ACCOUNTING POLICIES (continued)

1.5 Income

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

1.6 Expenditure

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

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

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

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

1.7 Going concern

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

1.8 Tangible fixed assets and depreciation

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

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

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

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 27 FEBRUARY 2024

1. ACCOUNTING POLICIES (continued)

1.9 Foreign currencies

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

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

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

1.10 Debtors

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

1.11 Pensions

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

1.12 Cash at Bank and in hand

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

1.13 Liabilities and provisions

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

1.14 Financial instruments

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

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

2. INCOME FROM DONATIONS AND LEGACIES

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

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

3. ANALYSIS OF EXPENDITURE, BY EXPENDITURE TYPE

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

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

4. DIRECT COSTS

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

5. SUPPORT COSTS

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

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK

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

6. GOVERNANCE COSTS

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

7. NET INCOME/(EXPENDITURE)

This is stated after charging:

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

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

8. STAFF COSTS

Staff costs were as follows:

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

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

	2024 No.	2023 No.
Charitable activities	4	4

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

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK

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

9. TANGIBLE FIXED ASSETS

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

10. CREDITORS: Amounts falling due within one year

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

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK

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

11. STATEMENT OF FUNDS

STATEMENT OF FUNDS – CURRENT YEAR

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

CRI Foundation

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

MNCH Risk Pool Fund

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

Global Treehouse Foundation

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

Tropical Health Education Trust (THET)

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

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 27 FEBRUARY 2024

11. STATEMENT OF FUNDS (continued)

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

UK Research and Innovation – EU Horizon: PALLIAKID

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

Isabella Seragnoli Fondazione

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

Funds for e-learning programme

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

St Jude's Children's Research Hospital

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

Imperial College London

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

True Colours Trust – Neonatal Education Fund

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

World Child Cancer – Ghana Project

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

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK

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

STATEMENT OF FUNDS – PRIOR YEAR

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

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

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

INTERNATIONAL CHILDREN'S PALLIATIVE CARE NETWORK

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

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

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

13. PENSION COMMITMENTS

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

14. PRINCIPAL SUBSIDIARIES

International Children's Palliative Care Network Operations NPC

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

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