

Company registration number: CE025746

Charity registration number: 1193800

Lymphoedema Support Network

known as

LSN

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Lymphoedema Support Network

known as LSN

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Lymphoedema Support Network

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Reference and Administrative Details

Chairman

Anita Pamela Wallace MBE

Trustees

Anita Pamela Wallace MBE

Denise Hardy

Brenda Ann Thomas

Kate Rebecca Wallis

Linda Elizabeth Patel

Karen Ann Redrup

Maxine Skepple

Ruth Irene Yeeles

Phillipa Laughton

Jill Babington

Liz Cooley

Charity Registration Number

1193800

Company Registration Number

CE025746

The charity is incorporated in United Kingdom.

Registered Office

St Luke's Church Crypt

Sydney Street

London

SW3 6NH

Principal Office

St Luke's Church Crypt

Sydney Street

London

SW3 6NH

Independent Examiner

Just Audit & Assurance Ltd

4 South Bar Street

Banbury

Oxfordshire

OX16 9AA

Lymphoedema Support Network

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

MISSION STATEMENT

‘The Lymphoedema Support Network represents, supports and empowers people affected by lymphoedema, promotes awareness of the condition and campaigns for appropriate, equitable treatment for all.’

THE OBJECTIVES OF THE CHARITY

The Lymphoedema Support Network is a Charitable Incorporated Organisation, registered with the Charity Commission of England and Wales. The LSN is established for the relief of persons suffering from lymphoedema and to advance education of the public on the subject of lymphoedema. It does this by providing information and support to people with lymphoedema and promoting better awareness of lymphoedema as a major health condition to local health authorities, healthcare professionals, politicians and the general public. It also promotes a network of support groups throughout the UK for people with lymphoedema.

The Lymphoedema Support Network CIO has exclusively charitable objectives, the work to achieve those objectives is decided each year at a Trustee awayday and is informed by the LSN membership and wider lymphoedema community. When deciding workstreams, the Trustees are minded of the Public Benefit requirements of the Charity Commission of England and Wales and ensure the organisation continues to work for the benefit of those living with or affected by the medical condition Lymphoedema.

THE ORGANISATION AND DECISION-MAKING PROCESS

The Charity is governed by a constitution. It is managed by a Board of Trustees which meets on a regular basis throughout the year and votes to ensure that decisions are approved by a majority. Several of the Trustees also regularly work on various projects and oversee the day-to-day running of the Charity.

RELATIONSHIPS BETWEEN THE LSN, RELATED PARTIES AND CONNECTED CHARITIES

- **BLS:** The LSN continues to work closely with the British Lymphology Society (BLS) on various projects. Trustees and staff attend the BLS annual conference, which provides an excellent opportunity to network with many healthcare professionals.
- **MLD^{UK}:** The LSN maintains contact with MLD^{UK} and uses their list of MLD therapists.
- **Professor Peter Mortimer MD FRCP,** Professor of Dermatological Medicine at St George's Hospitals is the LSN's Chief Medical Advisor. Professor Mortimer is also the Medical Editor of the Charity's newsletter LymphLine and reviews all literature produced by the LSN.
- **Multi-Disciplinary Advisory Team (MDAT):** Our multi-disciplinary team of advisors ensures that the LSN is equipped to make certain the information that we are able to offer both our members and the wider lymphoedema population is robust; that we are appraised of current and future developments in the management of and research into lymphoedema and that we remain in a position to call upon relevant expertise to respond in a timely and efficient manner to relevant campaigns, political arguments and changes in legislation and health policy.
- **National Lymphoedema Partnership (NLP):** This group, made up of the key parties in lymphoedema care, has grown in strength since its formation in 2014. It provides a platform to discuss and work towards improving patient outcomes, service provision and the availability of standardised care. The LSN has a vital role in ensuring the patient voice is represented at the highest level.
- **European lymphoedema patient group:** This is a collective of the lymphoedema support groups across Europe and has been active in producing a lymphoedema patient manifesto.
- **National Voices:** The LSN is a member of National Voices.
- **Related Charities:** The LSN maintains links with many of the major charities including, Breast Cancer Care, Breast Cancer Now, Macmillan Cancer Support, Cancerbackup and Lipoedema UK.
- **Cancer 52:** The LSN is a member of Cancer 52 which is an alliance of more than 40 organisations working to address inequalities and improve outcomes for patients living with and beyond less common cancers.

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

A REVIEW OF THE ACTIVITIES IN THE PAST YEAR

The LSN Trustees were able to hold a face-to-face annual Away Day in January 2023 for the first time in several years. The challenges of a reduced income partly caused by the COVID-19 pandemic were discussed as were the possibilities of several fundraising avenues including fundraising grant applications.

'Your Lymphoedema - taking back control'

In response to the increased need for self-management and increased calls to our information and support line during the COVID-19 pandemic in summer 2022 the LSN produced and published 'Your Lymphoedema - taking back control'. This book, which contains current information regarding self-management as well as hints and tips, patient experiences and a photographic guide to Self Lymphatic Drainage has been well reviewed by patients and health care professionals alike and has continued to sell throughout this accounting period.

YouTube channel

In the Autumn of 2017, the LSN launched its own YouTube channel with the assistance of a grant from the British Association of Dermatologists. Continuing and building on our commitment to provide people with the tools to help self-manage their condition, four Self Lymphatic Drainage (SLD) videos were filmed in a lymphoedema clinic using the same movements and technique outlined in the SLD section of the LSN book. The videos are intended to be used alongside it, or on their own. The views for these 4 videos over the reporting period was 2,936. In total 13 new videos were uploaded to the channel taking our total video library for the accounting period to 212 with a total view count of 13,546. We also increased subscribers by 223 to 896 subscribers.

Pocket Medic/Lymphoedema Wales

The LSN worked with Pocket Medic/Lymphoedema Wales on the next in their series of videos, which looked at how to prepare for being discharged from a clinic. Meetings were held between the production editor and LSN Trustees and members to initially gather information before recording the content of the video.

BMJ Learning modules

In 2010, the LSN commissioned British Medical Journal Learning, working together with Professors Mortimer and Keeley, to produce an online, multi-media training module for GPs and other healthcare professionals regarding the diagnosis and management of Chronic Oedema/Lymphoedema. The module has been updated during this period and continues to attract very positive comments. This was followed up by the release of a second module in 2021 focussing on managing lymphoedema in a Primary Care setting. Although overall numbers across the two modules continue to be pleasing the numbers of UK doctors completing the modules over the accounting period has been lower than hoped at 57. The continued financing of this initiative will be reviewed over the next accounting period.

PIF TICK

The LSN was a previous recipient of the Information Standard (IS) quality mark. This scheme was phased out by NHS England during 2019 and closed in July of the same year. A new scheme organised by the Patient Information Forum, the PIF TICK, was created to replace the IS and the LSN was delighted to be among the first 40 charities to have our work recognised and awarded the PIF TICK quality mark. The LSN successfully retained its registration for the second time during this period.

Lymphoedema Support Network

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

Website

The website continues to be frequently visited for the factual content, online membership, donations and purchasing merchandise. The shop has now been repopulated with all our merchandise,

The site content is regularly updated, including articles by healthcare professionals and from LymphLine. There are links to the BMJ Learning module and the RCGP module in the Healthcare Professionals section of the site and a link to our social media sites Facebook, Twitter and HealthUnlocked is on each page.

Our website remains busy with an average of 1,488 users per week, with average page views of 3,362 over 1,878 visits.

Free membership for and supporting work with children and young people living with lymphoedema

Free membership for children and young people with lymphoedema continues and the LSN is currently supporting 127 children and young people in this category. We continue to work closely with the Children's Lymphoedema Special Interest Group (CLSIG) and have a dedicated children's section on our website.

Publications

- **Fact Sheets.** Six fact sheets were reviewed this year, 'Swollen feet and legs', 'The use of Kinesio Tape in lymphoedema management', 'Early Childhood Lymphoedema', 'Genital Lymphoedema', 'Reducing the risk of lower limb lymphoedema' and 'Teenage Lymphoedema'. Sales and production costs are audited each year and decisions are made by the editorial team about the most cost-effective format and production for each fact sheet. Some fact sheets are now printed on demand in the office, others are freely available on the website. The LSN produces 26 fact sheets and remains the largest lymphoedema information resource in the UK. The Charity regularly receives orders from NHS and private hospitals, hospices and lymphoedema clinics throughout the country. Fact sheets are free to members, but a charge is made to cover publication costs and postage and packing for orders received from clinics. Our thanks go to all sponsors for their individual financial support of some of these fact sheets.

Cellulitis Consensus Document

The Consensus Document, originally produced in October 2005, at the LSN's instigation, makes recommendations about the use of antibiotics in lymphoedema and advises when admission to hospital may be indicated. The document underwent substantial changes over the summer of 2022, the LSN was able to contribute to the review and have input to the new design. All changes have now been agreed and reflected in the LSN's fact sheet, 'Management of Cellulitis in Lymphoedema' which is based on this information. The Consensus Document is also jointly housed on the LSN and BLS websites.

Conferences

The LSN exhibited or presented at eight conferences over the period including the Foot and Ankle Show to reach podiatrists and the Womb Cancer UK conference, to reach patients living with or at risk of lymphoedema following gynaecological cancers, The Royal College of General Practitioners Conference to reach UK GPs and the Royal College of cardiovascular medicine to reach vascular surgeons. Others include the BLS conference, Eurolymph conference and the National Lymphoedema Conference.

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

Awareness/Training Days

Awareness days and teaching opportunities have increased post COVID and the LSN has been pleased to either attend in person, or virtually, two lymphoedema support groups, two cancer support awareness days, two GP training sessions and two Practice Nurse training sessions.

Raising Funds

- **Fundraising.** Much needed income for the LSN was boosted by four runners in the London Big Half Marathon, a cycle ride, and two other smaller events.
- **Christmas card.** The LSN was once again able to raise the profile of the Charity through the sale of Christmas cards and to help increase LSN funds. Many LSN members and supporters also take this opportunity to include a donation with their Christmas card order.
- **Alert bracelets.** The ongoing sale of LSN hospital style alert bracelets continues to help raise funds for the Charity.
- **LSN awareness wrist bands.** The silicone wrist bands help to increase funds for LSN.
- **Stress Ball.** The ongoing sale of the LSN stress ball continues to help raise funds for the Charity.
- **Shopping bags.** The bags are green with the LSN logo in white and feature long handles to facilitate easy shoulder carrying.

LSN Fundraising Pack

The Charity continues to distribute a Fundraising Pack which was revised and produced in an updated booklet format. It provides fundraising ideas, hints on how to plan events and sponsorship forms.

Corporate Sponsorship

The LSN is very appreciative of the continued support received from BSN medical Ltd, Compression Therapy UK Ltd, Haddenham Healthcare Ltd, Juzo UK Ltd, L & R Medical UK Ltd and Sigvaris Britain Ltd to its Corporate Sponsorship scheme. We were pleased to welcome back Cosyfeet and Huntleigh to the scheme this year.

Office

The office continues to be very busy with one member of staff in attendance at all times. Other staff members continue to work mainly from home but are able to cover the office when needed.

LymphLine

The Charity's quarterly newsletter, LymphLine, covers a wide range of articles and is an excellent medium with which to reach both patients and healthcare professionals. It also enables the Trustees to keep its members informed of the progress of the Charity. The LSN is grateful to medi UK Ltd for their continued contribution to the production costs of this publication.

In Touch

The LSN launched an online E-newsletter called 'In Touch' in the autumn of 2022 which is sent out to LSN members who wish to receive it each month. It is also sent out more widely each quarter and put on the website. The aim is for it to be a way of communicating time-sensitive information.

Information and Support

The LSN continues to receive hundreds of requests from both patients and professionals, nationally and internationally, seeking information and support.

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

Telephone Information Line

The telephone information and support line, manned by office staff and Trustees, continues to provide an essential service to patients, families, carers and healthcare professionals seeking help. An information pack is also available to callers.

Social Media

The LSN Facebook page following has continued to grow over the year and at the end of March 2023 had over 10,500 followers. Our Twitter account has also grown to 2,690. Instagram increased to 559 followers and HealthUnlocked to 5,514 members. During Lymphoedema Awareness Week the LSN ran 'Lymphoedema Looks Like This' via our social media platforms featuring photographs and stories from members as well as interesting facts. Over the weeklong campaign we tweeted 11 times, got 17 retweets, 62 likes and 4,502 views.

We had 10 Instagram posts which garnered 169 likes and reached 1,767 people.

We posted 11 posts on Facebook, which were shared 300 times, were engaged with by 9,026 and reached 50,118 people.

We created our first Facebook reel to thank people for their support which thus far has been seen by 1,076 people.

Membership

Despite our best efforts, membership has continued to dwindle over the period with membership ending on a 5 year low of 2,914. However, we have been pleased to see an increase over the year in new members, with 433 individuals joining the organisation, which is the highest for some years.

GDPR

The LSN maintains compliant with data protection regulations and is registered with the Information Commissioners Office.

Support Groups

There are 51 local lymphoedema support groups in the UK and Ireland. The LSN actively encourages the formation of self-help support groups and maintains contact through the newsletter, LymphLine, and where possible by support group visits. Many local groups are reporting a drop in attendance as more people turn to alternative forms of support.

Support Group Meetings held in the Vestry, St Luke's Church

Whilst the LSN continued to hold regular support group meetings for its members in the Vestry of St Luke's Church with a guest speaker, meetings were cancelled during the COVID-19 pandemic and have not yet resumed.

Volunteers

The LSN is extremely grateful to the dedicated team of volunteers who have generously given their time and expertise to the Charity over the past year.

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

Trustees

Trustees are recruited from within the organisation utilising the members' newsletter, LymphLine, except for the Nurse Advisor, who is appointed according to clinical experience and expertise. The Board of Trustees shall consist of a maximum of 14 individuals and a minimum of 6, of which no more than one shall be a healthcare professional specialising in lymphoedema and no less than two shall have lymphoedema. The Trustees would welcome the opportunity to increase the diversity of its Board.

THE CHARITY'S POLICY ON RESERVES

The Trustees have considered the appropriate level of reserves that should be maintained to give the Charity the ability to continue operating for a reasonable period of time, and this has been agreed at a minimum of three months with an ideal of six months.

RISKS

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances, and are satisfied that internal control systems are adequate, and procedures are in place to mitigate any exposure to the major risks. It is acknowledged that the reduction in income due to COVID-19 left the organisation in a challenging position financially and this continues.

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

STATUS OF PRIORITIES FROM PREVIOUS ANNUAL REPORT

The LSN continues to review its priorities utilising member opinion and regular Trustee meetings. The priorities for the accounting period were:

- To conclude the creation of LSN Charitable Incorporated Organisation and facilitate a seamless transfer – This was completed successfully.
- To continue to populate and utilise our social media outlets - This has been successfully completed over the period.
- To publish the LSN self-management book – This has been successfully completed.
- To continue to provide high-level information and support, in light of ongoing increased demand - This has been achieved over the period.
- To recruit Trustees to reflect a greater diversity – Although partially successful, the Board remains all female and mostly white so work will continue in this area.
- To create working groups from among the LSN Trustees and staff to cover the following areas and priorities:

Finance and processes - To rationalise our processes to optimise staff time and cost-effective working.
To set and review budgets for the organisation.

Spreading the word - To raise the profile of the LSN and the work we do both within the lymphoedema world and beyond.

Reaching everybody - We will make LSN information and support accessible to a wider group of people both to support them and to maintain and increase our relevancy.
We will actively identify gaps in information provision either in terms of what or how something is needed.

Fundraising - We will raise funds to secure the short and long-term survival of the LSN.

These groups were created and worked successfully throughout the year.

Lymphoedema Support Network

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

PRIORITIES FOR THE LSN IN THE COMING PERIOD

The LSN continues to review its priorities utilising member opinion and Trustee meetings. The LSN Awayday which was held in January of 2023 set the following priorities for the organisation for the coming financial period.

- To review our use of social media platforms to ensure we are utilising our limited resources in the most effective way.
- To continue to provide high-level information and support for those with or at risk of lymphoedema in the most accessible ways possible and which reflect the diversity of those we serve.
- To recruit Trustees to reflect a greater diversity.
- To increase applications to grant making trusts to increase income.
- To carry out a member questionnaire to ensure we are meeting the priorities of our membership in the most cost-effective ways possible.
- To critically review our income and expenditure on a monthly basis.
- To review how we reach General Practitioners and other UK doctors and health care professionals in the most cost-effective way.

Lymphoedema Support Network

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TREASURER'S REPORT FOR THE YEAR ENDED 31 MARCH 2023

1. Current legislation

The Financial statements for the year ended 31st March 2023 have been drawn up to comply with the Charities Act 2011.

There are three significant requirements of the act, namely:

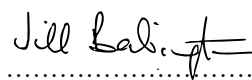
1. To analyse expenditure between the costs of generating funds, the costs of undertaking Charitable Activities and the costs of Governance.
2. To segregate the funds of the Charity between those funds that are restricted in the application, those funds that are designated for specific purposes and those funds which are general in nature.
3. The Act lays down the requirements for a Statutory Audit (applicable to Charities with income/expenditure in excess of £250,000) or for smaller Charities to have their accounts examined by an independent person or body who is competent to express an opinion on the said accounts.

The expenditure of this Charity is almost entirely for direct charitable purposes. There is a modest amount of publicity expenditure and the unavoidable compliance expenditure for Management and Administration.

2. Results for the Year

Our financial situation throughout the year remained challenging with income consistently below expenditure. This was somewhat mitigated this year by the receipt of legacies to the value of £32,874 and sales of the LSN book. It is noted that book sales will inevitably fall over the coming year and legacy income is highly unpredictable. Costs have been kept as low as possible and both income and expenditure will remain under constant review at the monthly committee meetings. The reserves are within our policy, so we have been able to continue the funding expenditure for the benefit of members and all who suffer from lymphoedema.

Approved by the Trustees and signed on their behalf by:



.....

Jill Babington

Date: 25 August 2023

Lymphoedema Support Network

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STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 MARCH 2023

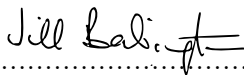
The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf by:


.....

Jill Babington

Date: 25 August 2023
.....

Lymphoedema Support Network

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Independent Examiner's Report to the trustees of Lymphoedema Support Network (‘the Company’)

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity’s trustees of the you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (‘the 2006 Act’).

Having satisfied myself that the accounts of the Chariy are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity’s accounts as carried out under section 145 of the Charities Act 2011 (‘the 2011 Act’). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner’s statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Lymphoedema Support Network as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and 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.



.....
Jonathan Russell F.C.A.
Just Audit & Assurance Ltd

4 South Bar Street
Banbury
Oxfordshire
OX16 9AA

Date: 25 August 2023

Lymphoedema Support Network

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Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2023 £
Income and Endowments from:			
Donations and legacies	3	136,542	136,542
Other trading activities	4	78,451	78,451
Investment income	5	796	796
Total income		215,789	215,789
Expenditure on:			
Raising funds	6	(32,553)	(32,553)
Charitable activities	7	(187,579)	(187,579)
Total expenditure		(220,132)	(220,132)
Net expenditure		(4,343)	(4,343)
Net movement in funds		(4,343)	(4,343)
Reconciliation of funds			
Total funds brought forward		114,866	114,866
Total funds carried forward	14	110,523	110,523

All of the charity's activities derive from continuing operations during the above period.

Lymphoedema Support Network

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(Registration number: CE025746)

Balance Sheet as at 31 March 2023

	Note	2023 £
Current assets		
Stocks		7,200
Debtors	12	19,469
Cash at bank and in hand		<u>107,008</u>
		133,677
Creditors: Amounts falling due within one year	13	<u>(23,154)</u>
Net assets		<u><u>110,523</u></u>
Funds of the charity:		
Unrestricted income funds		
Unrestricted funds		<u>110,523</u>
Total funds	14	<u><u>110,523</u></u>

For the financial year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

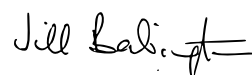
- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 13 to 24 were approved by the trustees, and authorised for issue on 25 August 2023 and signed on their behalf by:



.....
Anita Wallace MBE
Chairman



.....
Jill Babington
Trustee

The notes on pages 15 to 24 form an integral part of these financial statements.

Lymphoedema Support Network

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Notes to the Financial Statements for the Year Ended 31 March 2023

1 Charity status

The charity is limited by guarantee, incorporated in United Kingdom, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

St Luke's Church Crypt
Sydney Street
London
SW3 6NH

The principal place of business is:

St Luke's Church Crypt
Sydney Street
London
SW3 6NH

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Lymphoedema Support 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 notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

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Notes to the Financial Statements for the Year Ended 31 March 2023

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Lymphoedema Support Network

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Notes to the Financial Statements for the Year Ended 31 March 2023

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

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Notes to the Financial Statements for the Year Ended 31 March 2023

3 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	63,134	63,134
Legacies	32,874	32,874
Regular giving and capital donations	40,534	40,534
Total for 2023	136,542	136,542

4 Income from other trading activities

	Unrestricted funds General £	Total funds £
Fact sheets	5,334	5,334
Books	15,486	15,486
Sales of christmas cards	4,002	4,002
Fund raising activity	18,513	18,513
Sponsorship	25,631	25,631
Other income	9,485	9,485
Total for 2023	78,451	78,451

5 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	796	796
Total for 2023	796	796

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Notes to the Financial Statements for the Year Ended 31 March 2023

6 Expenditure on raising funds

a) Costs of trading activities

	Note	Unrestricted funds General £	Total funds £
Opening stock		5,689	5,689
Design and printing costs		21,293	21,293
Book purchases		9,814	9,814
Christmas card purchases		1,666	1,666
Direct costs		1,291	1,291
Closing stock		(7,200)	(7,200)
Total for 2023		32,553	32,553

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Notes to the Financial Statements for the Year Ended 31 March 2023

7 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2023 £
Rent		18,125	18,125
Insurance		1,851	1,851
Telephone and fax		2,768	2,768
Computer software and maintenance costs		2,324	2,324
BMJ Learning Module		6,000	6,000
Printing, postage and stationery		16,258	16,258
Trade subscriptions		793	793
Hire of other assets (Operating leases)		1,589	1,589
Sundry expenses		1,033	1,033
Cleaning		630	630
Travel and subsistence		2,329	2,329
Exhibitions and conferences		2,575	2,575
Depreciation of fixtures and fittings		1,624	1,624
Wages and salaries		112,318	112,318
Staff NIC (Employers)		7,355	7,355
Staff pensions (Defined contribution) - pension scheme 1		2,672	2,672
Accountancy fees	8	3,282	3,282
Legal and professional fees	8	1,104	1,104
Bank charges	8	2,949	2,949
		187,579	187,579

In addition to the expenditure analysed above, there are also governance costs of £7,335 which relate directly to charitable activities. See note 8 for further details.

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Notes to the Financial Statements for the Year Ended 31 March 2023

8 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Accountancy fees		
Accountancy fees	3,282	3,282
Legal fees	1,104	1,104
Bank charges	2,949	2,949
Total for 2023	7,335	7,335

9 Staff costs

The aggregate payroll costs were as follows:

	2023 £
Staff costs during the year were:	
Wages and salaries	119,673
Pension costs	2,672
	122,345

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

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Notes to the Financial Statements for the Year Ended 31 March 2023

	2023
	No
Charitable activities	<u><u>3</u></u>

3 of the above employees participated in the Defined Contribution Pension Schemes.

No employee received emoluments of more than £60,000 during the year.

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Notes to the Financial Statements for the Year Ended 31 March 2023

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
Additions	1,624	1,624
At 31 March 2023	1,624	1,624
Depreciation		
Charge for the year	1,624	1,624
At 31 March 2023	1,624	1,624
Net book value		
At 31 March 2023	-	-

12 Debtors

	2023 £
Trade debtors	8,054
Prepayments	5,342
Accrued income	6,073
	<u>19,469</u>

13 Creditors: amounts falling due within one year

	2023 £
Trade creditors	5,281
Other taxation and social security	2,881
Other creditors	595
Accruals	4,309
Deferred income	10,088
	<u>23,154</u>

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Notes to the Financial Statements for the Year Ended 31 March 2023

14 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
General	114,866	215,789	(220,132)	110,523

15 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2023 £
Current assets	133,677	133,677
Current liabilities	(23,154)	(23,154)
Total net assets	110,523	110,523