

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 2024

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

Karen Redrup

Denise Hardy

Brenda Ann Thomas

Kate Rebecca Wallis

Linda Elizabeth Patel

Maxine Skepple

Ruth Irene Yeeles

Phillipa Laughton

Jill Babington

Liz Cooley

Chair - Elected

Treasurer - Resigned

Nurse Advisor - Elected

Elected

Elected

Hon Secretary - Elected

Elected

Elected

Elected

Elected

Elected

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

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Trustees' Report

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 (LSN) 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 LSN has exclusively charitable objectives, the work to achieve those objectives is decided each year at a Trustee awayday and is informed by the Charity's 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 has retired from his role as the LSN's Chief Medical Advisor in September 2023. Professor Mortimer was also the Medical Editor of the Charity's newsletter LymphLine.
- **Dr Vaughan Keeley,** Consultant in Lymphoedema, NHS Trust Derby, became the LSN's Chief Medical Advisor in September 2023.
- **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 apprised 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.

Lymphoedema Support Network

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Trustees' Report

A REVIEW OF THE ACTIVITIES IN THE PAST YEAR

Whilst the LSN has maintained its core activities throughout this financial period it has also faced the biggest financial challenges in its history. Despite ongoing review and all possible savings and income generation efforts being utilised our monthly spending often exceeded our income and our reserves were predicted to fall below our policy levels by the end of the financial period. The LSN Trustees held a face-to-face meeting to discuss the situation and explore potential forward actions. These covered all possibilities including closure of the charity, staff redundancies and scaling back of services. A three-month plan was implemented which included the launch of an emergency appeal, a review of our corporate sponsorship and membership packages and investigations into possible mergers to ensure our core work could continue. A follow up meeting was held in February 2024 and whilst the situation has much improved it remains under review.

Raising Funds

- **Fundraising campaign.** Like many other charities, the LSN used its reserves to continue offering help during the pandemic, but the ongoing financial crisis meant this could not continue. A fundraising appeal was launched at the end of 2023 with the aim of reaching £30,000. The final total reached over £90,000. Not only were people very generous but also supported us by sending us numerous heartwarming messages telling us they wouldn't know what to do without the LSN. We have continued to receive donations and support since we surpassed the target amount. We are fortunate to have been named as beneficiaries of two significant legacies during the coming financial year which should amount to between £30,000 and £40,000 of unrestricted income for the LSN over the next year. Much needed income for the LSN was boosted by a lady golf captain who nominated the LSN as her chosen charity of the year, participants in a half marathon, a three peaks challenge, and several other smaller events.
- **Corporate Sponsorship.** The LSN is very appreciative of the continued support received from BSN medical Ltd, Compression Therapy UK Ltd, Cosyfeet, Haddenham Healthcare Ltd, Huntleigh, Juzo UK Ltd, L & R Medical UK Ltd and Sigvaris Britain Ltd to its Corporate Sponsorship scheme. We were pleased to welcome Patient Choice and medi UK Ltd to the scheme this year. The scheme has been modified to a three-tier system to allow those companies who are able to offer us more support.
- **Product sales.** 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. The ongoing sale of LSN hospital style alert bracelets, wrist bands and stress balls continue to help raise funds for the Charity.
- **Fundraising pack.** The Charity continues to distribute a Fundraising Pack on request. It provides fundraising ideas, hints on how to plan events and sponsorship forms.

Lymphoedema Awareness Week 4th – 10th March 2024

The LSN ran its 'Lymphoedema Looks Like This' social media campaign during awareness week. Photos of people living with the condition, information and a quote from them were uploaded to our Facebook, Instagram, HealthUnlocked and Twitter accounts. Over 40 people living with lymphoedema volunteered to be featured and the posts reached over 140,000 individuals across platforms.

Members' questionnaire

The LSN published a members' questionnaire in spring 2023 and the trustees considered the results as part of their ongoing work during this financial year. The aim was to gain feedback on our performance and what we could do better, 27% of members responded, which is lower than previous years, with 80% over the age of 60. This has demonstrated the need to offer the questionnaire in an online format. All our services were well reviewed, with the telephone helpline support being particularly appreciated.

Lymphoedema Support Network

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Trustees' Report

Social Media

The LSN Facebook page following has continued to grow over the year and at the end of March 2024 had over 10,900 followers. Our Twitter account continues to do well with 2,675 followers, Instagram increased to 797 followers and HealthUnlocked to 5,715.

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 23,278. In total 4 new videos were uploaded to the channel taking our total video library for the accounting period to 106 with a total view count for the year of 34,768. We also increased subscribers by 473 over the period to bring us to 1,913 subscribers in total.

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 continues to be lower than hoped. 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 once again during this period.

Website

The website continues to be frequently visited for the factual content, online membership, donations and purchasing 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, X (Twitter) and HealthUnlocked is on each page. Our website remains busy with pages related to cellulitis having the highest views.

Publications

● Fact Sheets

Seven fact sheets were reviewed this year, 'Diuretics', 'Lymphorrhoea', 'Management of cellulitis', 'Multi-layer lymphoedema bandaging', 'Oedema in advanced ill health – information for healthcare professionals', 'Skin care for people with lymphoedema' and 'What is cellulitis'.

Sales and production costs continue to be 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

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Trustees' Report

- **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 Consensus Document is also jointly housed on the LSN and BLS websites. The LSN fact sheet continues to be ordered by patients and healthcare practitioners for use in their clinics.

- **'Your Lymphoedema - taking back control'**

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, it is in its second print run and has continued to sell throughout this accounting period.

- **Vaccination guidance**

The LSN worked with the British Lymphology Society (BLS) to develop guidance on COVID-19 boosters and flu vaccinations for people with lymphoedema, which was published in the winter 2023 newsletter, LymphLine and on the Website. The document replaced the BLS and LSN guidance issued in May 2021.

- **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. Corporate sponsorship helps to cover the cost of 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.

Conferences

Time and financial constraints have reduced our ability to exhibit at conferences over the period, but we were able to maintain a presence at both the British Lymphology Society annual conference and the National Lymphoedema Conference. The LSN were co-hosts of the patient day at the International Lymphoedema Framework Conference in Nottingham in June of this year.

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, lymphoedema support groups, cancer support awareness days, breast care nurse training and oncologic radiographers training.

Office

The office continues to be very busy with at least one member of staff in attendance at all times. Other staff members continue with hybrid working but are attending the office regularly. Our volunteer core team are also regularly in the office.

Information and Support

The LSN continues to receive hundreds of requests from both patients and professionals, nationally and internationally, seeking information and support. The telephone information and support line, manned by office staff, continues to provide an essential service to patients, families, carers and healthcare professionals seeking help. An information pack is also available to callers.

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Trustees' Report

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 that 360 new people joined our organisation over the period. 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.

The LSN's annual membership fee had remained at £15 for many years as the LSN is committed to helping as many people as possible. With the increasing costs for the running of the charity, the membership fee was reluctantly increased to £20 per year on 1st April 2023.

GDPR

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

Support Groups

There are 49 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.

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.

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. We have begun succession planning for our trustee board as several key members have made the decision to stand down at our 2024 AGM.

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, although the emergency appeal and awaited legacies have mitigated the immediate issues, work is ongoing.

Lymphoedema Support Network

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Trustees' Report

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 review our use of social media platforms to ensure we are utilising our limited resources in the most effective way. *The LSN worked with a communication expert on ways to ensure our message was on target to appeal to stakeholders. Their suggestions have largely been implemented although work continues.*
- 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. *This continues as described above.*
- To recruit Trustees to reflect a greater diversity. *We have as yet been unable to recruit any men to our board. We now have a better balance of ages on our board and one Black member but are still keen to recruit more trustees from under represented communities.*
- To increase applications to grant making trusts to increase income. *We have received grants from several key trusts. The work involved is intense however and even with trustee support this is an area of work that continues to challenge.*
- To carry out a member questionnaire to ensure we are meeting the priorities of our membership in the most cost-effective ways possible. *This was completed and the results circulated.*
- To critically review our income and expenditure on a monthly basis. *This proved very challenging this period due to our treasurer running at below capacity and then having to resign during the period. Another trustee stepped into the breach and a new treasurer began their probationary period at the end of this financial year.*
- To review how we reach General Practitioners and other UK doctors and health care professionals in the most cost-effective way. *This continues.*

Lymphoedema Support Network

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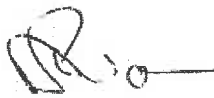
Trustees' Report

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 2024 set the following priorities for the organisation for the coming financial period.

- To explore and implement a new CRM database to allow greater use of email to communicate with our members and supporters.
- To critically review our income and expenditure.
- To create an LSN digital library and explore ways to produce LymphLine in a digital format.
- To send member communication, including LymphLine, via email.
- To explore closer working relations with partnership organisations to aid the objects of the charity.
- To critically review our continued support of the BMJ Learning modules.
- To continue to provide information and patient support to those at risk of developing, or affected by, lymphoedema.

Approved by the Trustees and signed on their behalf by:



Anita Wallace MBE
Chair and Trustee

21/08/2024

Lymphoedema Support Network

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Treasurers' Report

1. Current legislation

The Financial statements for the year ended 31st March 2024 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.

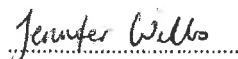
2. Results for the Year

Our financial situation throughout the year remained challenging with income consistently below expenditure. The year did end in a net positive position due to the trustees' decision to launch an emergency appeal which was highly successful and raised over £90,000. This has allowed us to return our reserves to within our reserves policy.

Although we are expecting next year to remain challenging, we have been informed that we are to receive two significant legacies which, along with continued cost control measures and improvement in fundraising efforts, has given us increased confidence for the coming year. This has given assurance to the board that the charity can continue as a going concern into the future and allowed us to continue funding activities for the benefit of members and all who suffer from lymphoedema.

Income and expenditure and adherence to our reserves policy will remain under constant review at the monthly committee meetings. In order to improve future financial management a review of financial processes is ongoing and, as well as a monthly review of the financial position, there will be an ongoing requirement for the board of trustees to approve an annual budget with actuals reviewed against plan. Finances remain a key strategic priority for the charity to ensure we can continue to benefit all of our members into the future.

Approved by the Trustees and signed on their behalf by:


Jennifer Willis
Co-opted Trustee

Date: 19/Aug/2024.....


Anita Wallace MBE
Chair and Trustee

21/08/2024

Lymphoedema Support Network

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Statement of Trustees' Responsibilities

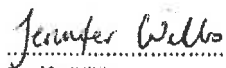
The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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:


.....
Jennifer Willis
Co-opted Trustee

Date: 19/Aug/2024.....

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 2024.

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.

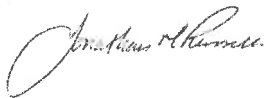
Independent examiner’s statement

Since the Company’s gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Just Audit & Assurance Ltd, which is one of the listed bodies.

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 22 August 2024

Lymphoedema Support Network

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Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

		Unrestricted funds	Restricted funds	Total 2024
	Note	£	£	£
Income and Endowments from:				
Donations and legacies	3	172,979	-	172,979
Other trading activities	4	105,500	-	105,500
Investment income	5	1,177	-	1,177
Total income		279,656	-	279,656
Expenditure on:				
Raising funds	6	(24,934)	-	(24,934)
Charitable activities	7	(195,345)	-	(195,345)
Total expenditure		(220,279)	-	(220,279)
Net income		59,377	-	59,377
Net movement in funds		59,377	-	59,377
Reconciliation of funds				
Total funds brought forward		110,523	-	110,523
Total funds carried forward	14	169,900	-	169,900
	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

The notes on pages 10 to 18 form an integral part of these financial statements.

Lymphoedema Support Network

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**Statement of Financial Activities for the Year Ended 31 March 2024
(Including Income and Expenditure Account and Statement of Total Recognised Gains
and Losses)**

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2023 is shown in note 14.

Lymphoedema Support Network

known as LSN
(Registration number: CE025746)

Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Current assets			
Stocks		5,250	7,200
Debtors	12	25,280	19,469
Cash at bank and in hand		165,318	107,008
		195,848	133,677
Creditors: Amounts falling due within one year	13	(25,948)	(23,154)
Net assets		169,900	110,523
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		169,900	109,535
Total funds	14	169,900	110,523

For the financial year ending 31 March 2024 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.

The financial statements on pages 7 to 18 were approved by the trustees, and authorised for issue on 21st August 2024 and signed on their behalf by:



Anita Pamela Wallace MBE
Chairman and trustee

Lymphoedema Support Network

known as LSN

Notes to the Financial Statements for the Year Ended 31 March 2024

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 2024

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.

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Notes to the Financial Statements for the Year Ended 31 March 2024

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.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

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Notes to the Financial Statements for the Year Ended 31 March 2024

3 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	118,257	118,257
Legacies	6,561	6,561
Regular giving and capital donations	48,161	48,161
Total for 2024	172,979	172,979
Total for 2023	136,542	136,542

4 Income from other trading activities

	Unrestricted funds General £	Total funds £
Fact sheets	5,790	5,790
Books	7,044	7,044
Sales of christmas cards	4,420	4,420
Fund raising activity	46,842	46,842
Sponsorship	23,170	23,170
Other income	18,234	18,234
Total for 2024	105,500	105,500
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	1,177	1,177
Total for 2024	1,177	1,177
Total for 2023	796	796

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Notes to the Financial Statements for the Year Ended 31 March 2024

6 Expenditure on raising funds

a) Costs of trading activities

	Note	Unrestricted funds General £	Total funds £
Opening stock		7,200	7,200
Design and printing costs		21,657	21,657
Christmas card purchases		1,327	1,327
Closing stock		(5,250)	(5,250)
Total for 2024		24,934	24,934
Total for 2023		32,553	32,553

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Notes to the Financial Statements for the Year Ended 31 March 2024

7 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2024 £	Total 2023 £
Rent		18,125	18,125	18,125
Insurance		1,978	1,978	1,851
Equipment repairs and renewals		290	290	-
Telephone and fax		3,134	3,134	2,768
Computer software and maintenance costs		3,369	3,369	2,324
BMJ Learning Module		8,400	8,400	6,000
Printing, postage and stationery		12,866	12,866	16,258
Trade subscriptions		951	951	793
Hire of other assets (Operating leases)		3,241	3,241	1,589
Sundry expenses		658	658	1,033
Cleaning		550	550	630
Travel and subsistence		4,125	4,125	2,329
Exhibitions and conferences		1,310	1,310	2,575
Consultancy fees		200	200	-
Depreciation of fixtures and fittings		-	-	1,624
Wages and salaries		117,934	117,934	112,318
Staff NIC (Employers)		7,510	7,510	7,355
Staff pensions (Defined contribution) - pension scheme 1		2,759	2,759	2,672
Accountancy fees	8	3,150	3,150	3,282
Legal and professional fees	8	450	450	1,104
Bank charges	8	4,345	4,345	2,949
		195,345	195,345	187,579

In addition to the expenditure analysed above, there are also governance costs of £7,945 (2023 - £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 2024

8 Analysis of governance and support costs

	Unrestricted funds General £	Total funds £
Accountancy fees	3,150	3,150
Legal fees	450	450
Bank charges	4,345	4,345
Total for 2024	7,945	7,945
Total for 2023	7,335	7,335

9 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	125,444	119,673
Pension costs	2,759	2,672
	128,203	122,345

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Notes to the Financial Statements for the Year Ended 31 March 2024

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:

	2024	2023
	No	No
Charitable activities	3	3

3 (2023 - 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 2024

10 Taxation

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

11 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2023	1,624	1,624
At 31 March 2024	1,624	1,624
Depreciation		
At 1 April 2023	1,624	1,624
At 31 March 2024	1,624	1,624
Net book value		
At 31 March 2024	-	-
At 31 March 2023	-	-

12 Debtors

	2024 £	2023 £
Trade debtors	15,501	8,054
Prepayments	4,532	5,342
Accrued income	5,247	6,073
	25,280	19,469

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	3,065	5,281
Other taxation and social security	2,994	2,881
Other creditors	614	595
Accruals	3,300	4,309
Deferred income	15,975	10,088
	25,948	23,154

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Notes to the Financial Statements for the Year Ended 31 March 2024

14 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
General	110,523	279,656	(220,279)	169,900
	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	195,848	133,677
Current liabilities	(25,948)	(23,154)
Total net assets	169,900	110,523