Charity number: 1134989
Company number: 06792587

International Lymphoedema Framework

(A company limited by guarantee)

Trustees' report and financial statements

for the year ended 29 December 2025

International Lymphoedema Framework
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Contents

	Page
Legal and administrative information	1
Directors' (Trustees) report	2 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7 - 8
Notes to the financial statements	9 - 13

International Lymphoedema Framework
(A company limited by guarantee)

Legal and administrative information

Charity number	1134989
Company registration number	06792587
Registered office	7-8 Ritz Parade Western Avenue London W5 3RA
Trustees	S Norregaard C J Moffatt D H Keast (Dec'd 19 August 2026)
Secretary	S Norregaard
Independent examiner	Arvind Joshi FCA,CTA,DchA Levy + Partners Limited Chartered Accountants 7-8 Ritz Parade Western Avenue London W5 3RA
Bankers	Santander UK PLC BBAM Bridle Road Bootle Merseyside L30 4GB Lloyds Bank Plc 25 Gresham Street London EC2V 7HN

International Lymphoedema Framework
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Report of the directors' (incorporating the trustees report)
for the year ended 29 December 2025

The directors' present their report and the unaudited financial statements for the year ended 29 December 2025. For the purposes of charity law in England and Wales the directors are also the charity trustees and this directors' report is also the report of the charity trustees.

Structure
International Lymphoedema Framework (ILF) which is a company limited by guarantee and accordingly does not have a share capital, was incorporated as International Lymphoedema Framework Limited on 15 January 2009. The change of name was approved by special resolution on 15 January 2009 and registered on 29 January 2009. The company was registered as a charity on 17 March 2010.

Governance and management
The company's governing document is the Memorandum and Articles of Association.

Objectives and activities
The company's objectives and activities are to undertake, manage and promote research, education, training and implementation of research based practice relating to clinical conditions involving or relating to lymphoedema and other similar acute or chronic conditions in community or hospital settings and other matters relating to health.

Changes to the board of Directors
The directors who served throughout the period under review were

S Norregaard
C J Moffatt
D H Keast (Dec'd 19 August 2026)

Achievements and performance

The ILF has had a busy year pursuing the streams of work within its strategy. National Frameworks celebrated Lymphoedema Awareness Day in March contributing to a greater awareness of the global toll of Lymphoedema. A short presentation on YouTube highlights some of the global challenges that are delaying the development of effective lymphoedema care worldwide. Lymphoedema affects the poorest populations and even many high income countries do not have a centre of excellence available to them.

The work in the Erasmus funded project to develop education materials for professionals treating children with Lymphoedema continues and will draw to a conclusion early in 2027 with partners drawn from Denmark, Italy, France, Turkey, Poland, Czech Republic.

The National Frameworks on-line meetings continued on a bi-monthly basis timed to allow participants from all parts of the globe to be able to attend. The Framework Board is pivotal in the structures and processes of the ILF as the work expands.

The 12th international conference in partnership with the Canadian Lymphoedema Framework took place in October at Niagara Falls, Canada. The conference included two patient conferences designed by patients. The conference brought the ILF together with the International Lipoedema Association who had a dedicated stream within the main conference. Roughly 500 delegates attended with over 100 speakers. The complex programme presented the latest developments in the field of Lymphoedema and provided a platform for the National Frameworks to share their work. Video presentation of many of the master classes from international experts, are available on the LIF web-site https://lympho.org.

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Report of the directors' (incorporating the trustees report) for the year ended 29 December 2025

ILF COMPAS working with experts in the APAC region began during the year and continues to move forward. The aim of this work is to improve collaboration with colleagues in the region and to increase the knowledge and use of compression therapy. The first meeting with 100 international experts in Osaka, Japan resulted in two streams of work.

- Systematic review and consensus guidelines on compression and surgery
- Systematic review and consensus on compression and cellulitis.

The protocols have been written and the steering committees established for this ambitious work. A further meeting took place in Sydney, Australia in March 2026 in partnership with the Australian Lymphoedema Association and the ALERT group. The work is supported by MEDI, a long term partner with the ILF:

Future work 2026

ILF remain committed to undertaking joint projects with other international associations. At the ILF conference in Canada a document on management of the lower limb was launched. This is a collaboration with the European Wound Management Association, the largest charity in Europe working in this field and the ILF ILF are also proud to be working with the STRIDE document published by Journal of Wound Care. This document is a further addition to the first addition which addressed the compression for the leg with this new addition addressing management of compression for the upper body.

Plans for an international platform of educational materials on Lymphoedema and Lipoedema will be launched. This project is supported by Essity another key sponsor of the ILF. The vision for this project is to provide a go to resource for anyone seeking robust information.

The work on two new websites, Children with Lymphoedema and a management of Lymphoedema in low-income countries, continues with a view that the children's site shall become available during 2026.

The 13th International conference will take place in Rome, Italy in partnership with ITALF, the Italian Lymphoedmea Framework. Up to 600 participants are expected with presentations from an eclectic group of experts from across the world in the fields of both lymphœdema and lipedema. The scientific conference, in which patients are also represented, will be preceded by a day devoted to the work of the National Lymphœdema Frameworks (NLF).

The work in low-income countries will continue with ILF and a number of the European NLF, supporting the Ugandan LF working with a patient group in a remote area of the country.

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's objectives and activities and in planning future activities. It is the judgement of the trustees that activities in pursuit of the above objectives fully meet the public benefit test, which they have kept in mind in planning programmes for the charity.

Financial review

	£
Surplus/(Deficit) on ordinary activities	87,385
Retained reserves brought forward	65,290
Retained reserves carried forward	152,675

International Lymphoedema Framework
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Report of the directors' (incorporating the trustees report) for the year ended 29 December 2025

Statement of directors' (trustees) responsibilities

The trustees (who are also directors of International Lymphoedema Framework for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company 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 judgments and estimates that are reasonable and prudent;
- state whether applicable UK 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 charitable company will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditors and independent examination

Under an elective resolution dated 2 June 2010 it was resolved to dispense with the obligation to appoint auditors annually.

Under the provisions of the Companies Acts as the company is a small company an audit is no longer required. Messrs. Levy & Partners have signified their willingness to act as independent examiner.

This report is prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

On behalf of the board:

Susan Norregaard

S Norregaard
Director (Trustee)

Date: 6 August 2026

International Lymphoedema Framework
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Independent examiner's report to the trustees on the unaudited financial statements of International Lymphoedema Framework.

I report on the accounts of International Lymphoedema Framework for the year ended 29 December 2025 set out on pages to 13.

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) 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 company 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 report

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 the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those accounting 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.

Arvind Joshi FCA,CTA,DchA
Independent examiner
Levy + Partners Limited
Chartered Accountants
7-8 Ritz Parade
Western Avenue
London W5 3RA

Date: 6 August 2026

International Lymphoedema Framework
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)

For the year ended 29 December 2025

	Notes	Unrestricted funds £	2025 Total £	2024 Total £
Income				
Memberships and sponsorships		96,256	96,256	84,000
Projects and other income		395,210	395,210	2,981
Total income		491,466	491,466	86,981
Expenditure				
Charitable activities	2	391,949	391,949	40,803
Governance costs	3	12,132	12,132	8,964
Total expenditure		404,081	404,081	49,767
Net movement in funds		87,385	87,385	37,214
Total funds brought forward		65,290	65,290	28,076
Total funds carried forward		152,675	152,675	65,290

All of the above amounts relate to continuing activities. There are no resticted funds.

There are no recognised gains or losses other than the surplus or deficit for the above two financial years.

The notes on pages 9 to 13 form an integral part of these financial statements.

International Lymphoedema Framework
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Balance sheet
as at 29 December 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Current assets					
Debtors	7	70,769		47,404	
Cash at bank and in hand		247,657		137,687	
		318,426		185,091	
Creditors: amounts falling due within one year	8	(165,751)		(119,801)	
Net current assets			152,675		65,290
Net assets			152,675		65,290
The funds of the charity:	9				
Unrestricted income funds			152,675		65,290
Total funds			152,675		65,290

The Balance Sheet continues on the following page.

Balance sheet (continued)

Trustees (Directors) statements required by the Companies Act 2006 for the year ended 29 December 2025

In approving these financial statements as trustees of the company we hereby confirm:

that for the year stated above the charitable company was entitled to the exemption from an audit under section 477 of the Companies Act 2006.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

The trustees/directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The financial statements were approved by the board on 6 August 2026 and signed on its behalf by

Susan Norregaard

S Norregaard
Director (Trustee)

Company number: 06792587

1. Statement of compliance

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year. The transition to FRS 102 has resulted in no changes in accounting policies to those applied previously.

1.1. Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Charities SORP (FRS 102) '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)' and the Companies Act 2006.

1.2. Income

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

1.3. Expenditure

Expenditure is recognised in the period in which the expenditure is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charitable company 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.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

1.4. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Office equipment	-	25% on reducing balance basis

1.5. Defined benefit pension schemes

The charity operates a defined benefit pension scheme for employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

Current service costs, past service costs and gains and losses on settlements and curtailments are charged to appropriate resources expended categories in the statement of financial activities. Past service costs are recognised over the vesting period or immediately if the benefits have vested. When a settlement (eliminating all obligations for benefits already accrued) or a curtailment (reducing future obligations as a result of a material reduction in the scheme membership or a reduction in future entitlement) occurs, the obligation and related plan assets are remeasured using current actuarial assumptions and the resultant gain or loss is recognised in the statement of financial activities during the period in which the settlement or curtailment occurs.

The interest cost and the expected return on assets are shown as a net amount as other finance costs or income. Net pension finance costs are allocated to appropriate resources expended categories in the statement of financial activities. Net pension finance income is recognised as an incoming resource in the statement of financial activities. Actuarial gains and losses are recognised immediately as other recognised gains and losses in the statement of financial activities.

Pension scheme assets are valued at fair value at the balance sheet date. Fair value is based on market price information and in the case of quoted securities is the published bid price. Pension scheme liabilities are measured on an actuarial basis using the projected unit method and are discounted to their present value using a rate equivalent to the current rate of return on a high quality corporate bond of equivalent currency and term to the scheme liabilities. The pension scheme [Either: "surplus (to the extent that it can be recovered) OR "deficit"] is recognised in full on the balance sheet, net of related deferred tax.

1.6. Going concern

The financial statements have been prepared on the assumption that the charitable company is able to carry on operations as a going concern, which the directors consider appropriate having regard to the circumstances.

2. Cost of charitable activities

	Unrestricted funds £	2025 Total £	2024 Total £
Outreach	2,969	2,969	3,728
Organisational assistance	18,000	18,000	18,000
Erasmus Project	-	-	2,617
Conference Expenses	345,643	345,643	-
Publications	-	-	1,458
Research costs	25,337	25,337	15,000
	391,949	391,949	40,803

3. Governance costs

	Unrestricted funds £	2025 Total £	2024 Total £
Meeting and travelling	2,242	2,242	1,536
Accountancy fees	1,632	1,632	1,000
General expenses	7,825	7,825	5,941
Bank charges	433	433	487
	12,132	12,132	8,964

4. Employees

Employment costs

No salaries or wages have been paid to employees, including the trustees, during the year.

Number of employees

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

	2025 Number	2024 Number
	4	12

No remuneration/salaries or wages was/have been paid to the trustees.

5. Taxation

The charity is exempt from tax on its charitable activities as it is a registered charity.

6. Tangible fixed assets

	Office equipment £	Total £
Cost		
At 30 December 2024	923	923
At 30 December 2024 and At 29 December 2025	923	923
Depreciation		
At 30 December 2024	923	923
At 30 December 2024 and At 29 December 2025	923	923
Net book values		
At 29 December 2025	-	-

7. Debtors

	2025 £	2024 £
Other debtors	60,950	33,491
Prepayments	9,819	13,913
	70,769	47,404

8. Creditors: amounts falling due within one year

	Year ended 2025 £	Year ended 2024 £
Other taxes and social security	982	-
Social security costs	-	-
Other creditors	68,315	47,119
Accruals and deferred income	96,454	72,682
	165,751	119,801

9. Analysis of net assets between funds

	Unrestricted funds £	Total funds £
Fund balances at 29 December 2025 as represented by:		
Current assets	318,426	318,426
Current liabilities	(165,751)	(165,751)
	152,675	152,675

There are no restricted funds. All assets and liabilities relate to unrestricted funds.

10. Unrestricted funds

	At 1 January 2024 £	Incoming resources £	Outgoing resources £	At 31 December 2025 £
Unrestricted Funds	65,290	491,466	(404,081)	152,675

11. Related party transactions

There were no related party transactions during the year.

12. Company limited by guarantee

International Lymphoedema Framework is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute an amount not exceeding £10 to the assets of the charitable company in the event of winding up while he or she is a member, or within one year after he or she ceases to be a member.