

LITTLE LIVES UK

CHILDREN'S CHARITY



**REPORT OF THE TRUSTEES AND UNAUDITED
FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31 MARCH 2022 FOR LITTLE LIVES UK**



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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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)

OBJECTIVES AND AIMS

1 Objectives and aims

We aim to support children around the UK who are living with disabilities or are living in difficult circumstances because of a lack of resources, exclusion, low family income or other factors. Without the support we receive, there would be a low chance of being able to support any children who face these problems through no fault of their own.

2 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 aims and objectives and in planning future activities. The trustees refer to public benefit throughout this report.

3 Our Volunteers

In the last five years we have supported hundreds of children across the UK, predominantly to start with in London, but for the last six months we have also been helping children around the UK. Because of this, our online following has grown and we have gained more support and requests to volunteer with us.

Our three charity shops in London have a steady rotation of volunteers who all joined for different reasons. They all learn about our charity, customer service, retail skills, where we get our donations from and how the money raised in the shops helps to support children in the community. Some are looking for work experience, some are passionate about our aims and missions, and some are looking to boost their CVs. All of them are valued and our shops and charity would not be able to exist without their tireless support and dedication.

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ACHIEVEMENT AND PERFORMANCE

44 children have so far benefitted from free counselling sessions and this number is growing each month.

"On behalf of Cystic Fibrosis Care we send Little Lives UK an enormous thank you for your exceptional generosity in supporting children and teenagers who suffer with Cystic Fibrosis. By providing these valuable devices you will be helping 14 children to be able to receive home schooling".

We were pleased to announce during the earlier stages of the COVID-19 pandemic a donation of 14 tablets to help children with Cystic Fibrosis who were receiving schooling at home and without the right technology to keep up with their school work.

As we all learned, a lot of children fell behind with their education during the pandemic and there is still a huge disparity between those in the country whose families can and can't afford the correct technology to be able to keep up with their schoolwork from home.

Our Technology Programme aims to end the gap between families who can and can't afford the right technology by donating to children who are most in need. A service, council, school or project that benefits the lives of children can apply.

652 devices donated so far to children who need technology for their education.

A large, bold, black quotation mark graphic is centered on a yellow background. The background features a wavy black line at the top and a large yellow area at the bottom where the quote is placed.

On behalf of Cystic Fibrosis Care we send Little Lives UK an enormous thank you for your exceptional generosity in supporting children and teenagers who suffer with Cystic Fibrosis. By providing these valuable devices you will be helping 14 children to be able to receive home schooling.



CHILDREN'S COMMUNITY SUPPORT

Our Children's Community Support campaign has been running all year round to donate up to £1,500 to services, charities, organisations, schools and sports teams who run activities, classes, days out and workshops for children in their community.

What Went Well

We are supporting four services per month with a maximum donation of £1,500. Each month we not only aim to diversify the organisations we support but also the locations of the groups we support. We are pleased to announce that we have furthered our reach and have managed to help services across the UK and not just in London and the surrounding areas.

With help through improved advertising, marketing and social media presence we have managed to become accessible to more parts of the country and not just in London.

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We have managed to become accessible to more parts of the country and not just in London.



The Challenges we Faced

As mentioned above, beforehand we only supported children's services within the London area or very close to London. Since moving our head office to Poole and our desire to start supporting children across the UK, we have faced a lot of questions querying if we just supported children in London - as all of our previous work had been there.

We overcame this by changing the wording on all of our social media platforms, including our website, to ensure people knew we were now supporting all of the UK.

We also secured a place on Grants Online, who have been running an advert for us that tells people that we are available to give grants to children's services across the UK. Since this has been live, we have received a lot more applicants and have been successfully finding organisations we are pleased to support each month.



OUR TECHNOLOGY PROGRAMME

The Technology Programme campaign that we have been running has seen a great increase in applicants this year.

Since starting we have now donated nearly 700 devices to children across the UK who are in need of the right technology for their education. As with our Children's Community Support, in 2021 and 2022 we wanted to start supporting services that need technology donations across the UK and not just in London. We have successfully managed this, again due to an increased media presence and help from Grants Online.

What Went Well

The fact that we can now support children across the whole of the UK with technology donations means that we are one step closer to being able to close the gap between the disparity of those who can and can't afford the correct technology to keep up with their education from home, either because they are self-isolating or have medical needs that mean they have to remain apart from others.

Another aspect we feel that was successful was, not only are the children working from home able to keep up with their school work, but they can also stay connected with their teachers, friends and family members without risk to themselves. Helping to alleviate some of the problems caused by self-isolating and not seeing their loved ones.

We are also pleased to announce that because of the donations through this campaign, we have been able to help set up three homework clubs in schools and social clubs for children who don't have the resources at home to complete homework without distraction, and having to share a single device between siblings and parents - all trying to complete work.

The Challenges We Faced

Again, exposure to other parts of the UK was a challenge we faced with this campaign. We have concentrated on improving our social media, advertising and placement of our grants to show that we are not just supporting those living in London - but the whole of the UK.

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We have now donated nearly 700 devices to children who are in need of the right technology for their education across the UK



SOMEONE TO TALK TO

Because of rising waiting times and increase in demand for mental health services for young people in the UK, we have been running our campaign called Someone To Talk To. We fund counselling sessions for children who are in need of mental health support who would otherwise not be able to afford private sessions.

With the NHS there is an average of an 18 week wait time to see a professional, and this has only gone up during the pandemic. We see it as a necessity that children are seen quicker, so their mental health concerns are not exacerbated.

What Went Well

Starting in November we partnered with a Bournemouth-based counselling service called The Listening Ear. Each month through funding from ourselves, 5 children have 8 hours of sessions. These children have been signposted to the counsellors from local authorities and schools as young people who are in need of mental health guidance.

The Listening Ear counsels five different children each month for a total of eight hours with whatever concern they have. This includes a one-hour home visit by their counsellor and then 7 hours of therapy.

We receive feedback each month to let us know the progress of the children, of course anonymously, and the number of signposted young people who have been referred for the following month.



Our donation to Tiny Tim's Children Centre ensured that 40 children from low-income families could receive free counselling sessions

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We see it as a necessity that children are seen quicker so their mental health concerns are not exacerbated.

The Challenges We Faced

We have a number of ways of fundraising for our campaigns. This includes sales from our eBay shop, sales from our three charity shops in London and asking for donations.

When we ran a campaign on Facebook asking the public for donations, it was met with some degree of scepticism – as we were asking for money to fund support that is available for free with the NHS. Most of the comments on the campaign were negative and included comments about it being a scam and that the money isn't needed.

To counter this, we have added more facts, figures and testimony publicly for people to understand why a service such as this is so important and needed within our community. We have added to our campaign the facts about waiting times, people affected, the rates of self-harm and suicide in children in the UK and the benefits of this campaign for children.

We are hoping with this information and sources, we will be able to portray our campaign in a better light with a more understanding audience - instead of just asking for a donation with no facts and figures to back up the request.

One of the benefactors of our Children's Community Support during the previous year was The London Basketball Association who have been running a community outreach project called BOOST (Basketball for Outstanding Opportunities, Skills and Training).

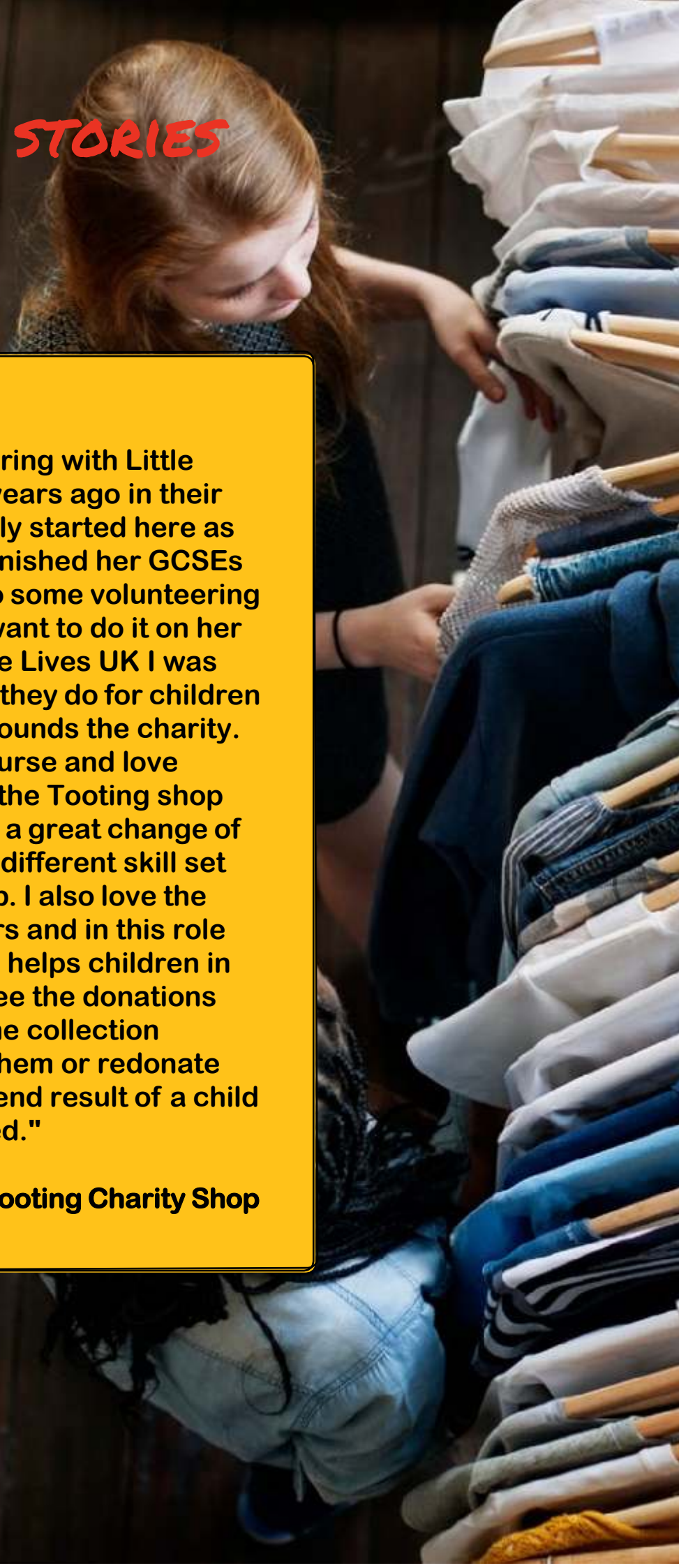
OUR CHARITY STORIES

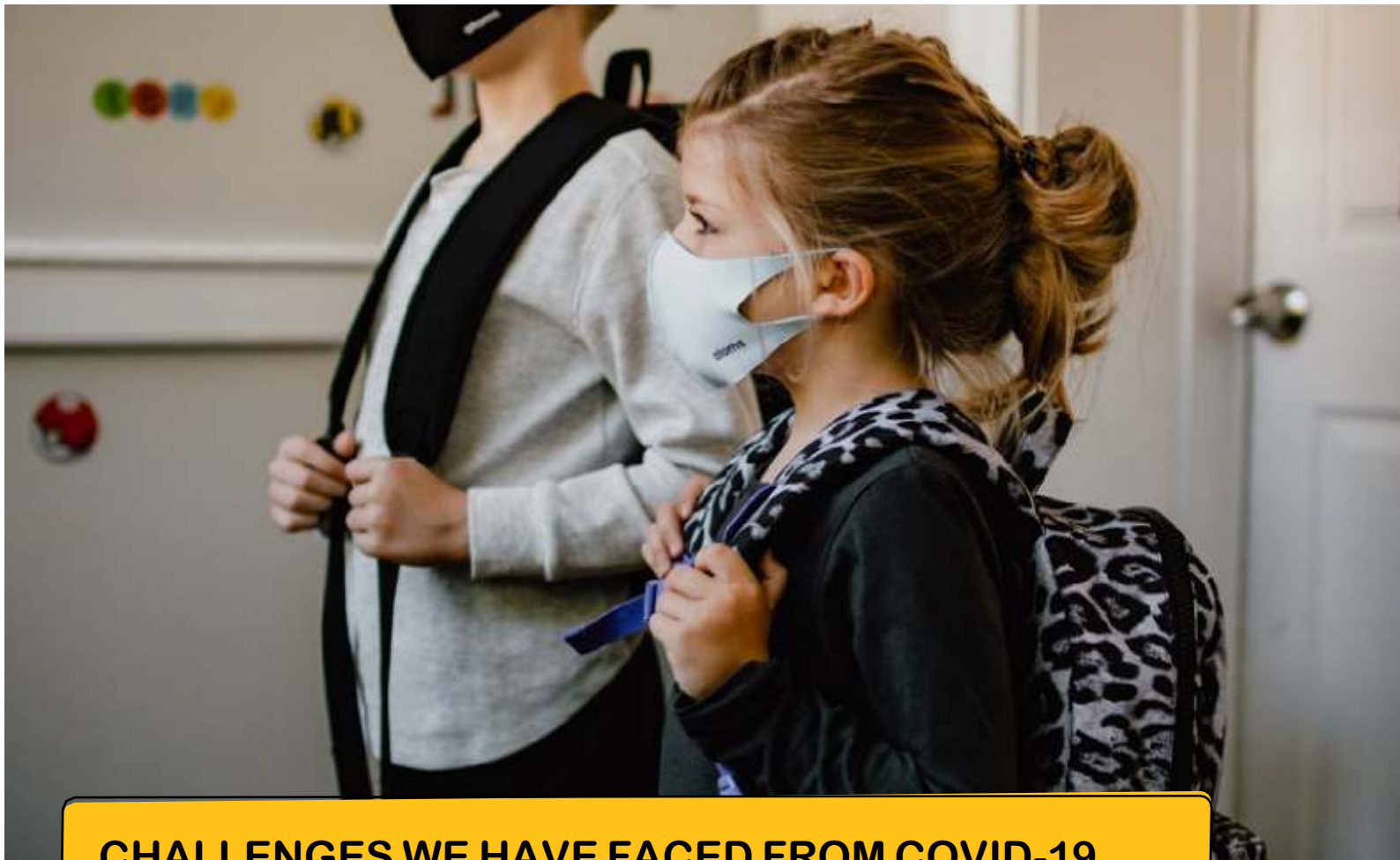
Our Volunteers

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"I first started volunteering with Little Lives UK nearly three years ago in their Tooting shop. I originally started here as my daughter had just finished her GCSEs and she asked me to do some volunteering with her as she didn't want to do it on her own. When I found Little Lives UK I was impressed by the work they do for children and the ethos that surrounds the charity. Currently I am a NHS nurse and love coming to volunteer in the Tooting shop in my spare time as it is a great change of pace and I get to use a different skill set compared to my day job. I also love the feeling of helping others and in this role I can see that what I do helps children in the community. I can see the donations being delivered from the collection drivers, we get to sell them or redonate them and then see the end result of a child or children being helped."

Paula - Little Lives UK Tooting Charity Shop





CHALLENGES WE HAVE FACED FROM COVID-19 AND HOW WE OVERCAME THEM

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Like almost all charities during the last two years, we have faced our fair share of challenges when dealing with COVID-19.

Like almost all charities during the last two years, we have faced our fair share of challenges when dealing with COVID-19. We have had an increased number of applicants per month for funding, we have had more people applying for technology for their children's schoolwork, our three charity shops where we generate a substantial income for the charity were closed for three months and have been facing staff shortages from infections of COVID-19.

We have worked hard to ensure that all of our workspaces are cleaned thoroughly, that there is adequate hand sanitiser and that masks are available throughout all of our workspaces to keep our staff and customers safe.

With our three shops being closed for a substantial amount of time, we were fortunate enough to receive a generous grant from the UK Government which helped alleviate financial burdens resulting from lockdowns. We used these grants to keep paying our bills, ensure staff were paid and as much as possible, continuing our charitable donations to the local community and the people we support within them.

With an increased number of technology donation applications, we decided to increase the number of technology donations given away each month. We have been steadily receiving donations from the public of their unwanted electrical goods. We have increased our awareness campaign about children who are still without the right technology for their education which has yielded a higher number of people wanting to donate to us. Since the start of the pandemic when this campaign started, we have so far donated 652 devices to children. This number continues to increase each month.

CHALLENGES WE HAD FROM COVID: VOLUNTEERS

With the closure of our three shops in Raynes Park, Fulham and Tooting, the need for volunteers stopped for a couple of months, meaning that for a period we had no volunteers at our charity.

When the shops reopened, we had a recruitment drive for more volunteers. We posted job adverts, social media posts and contacted local schools, colleges and universities to boost the local area's knowledge of our need for volunteer shop assistants. We received a number of applications but not as many as before the pandemic.

We put this down to a perceived anxiety about returning to places which had a high footfall, either from travelling to the shop or because of the amount of people we have visiting our shops as customers or supporters.

To ensure people felt safe, we increased the number of cleaning stations and masks available to staff, and made sure that we followed the government's advice carefully to ensure all customers, volunteers and fulltime staff were safe at all times whilst in our shops and working with Little Lives UK.

We gradually saw an increase in volunteer applications for all three of our shops. We believe this is due to the relaxing of some COVID rules and the use of social media, job advertising pages and more local awareness of our aims from schools, colleges and universities.

We will continue to advertise for new interns and volunteers using the above mentioned methods in the coming year and plan to increase our volunteering network.

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We gradually saw an increase in volunteer applications for all three of our shops.





CHILDREN'S COMMUNITY SUPPORT

The London Basketball Association

One of the benefactors of our Children's Community Support during the previous year was The London Basketball Association who have been running a community outreach project called BOOST (Basketball for Outstanding Opportunities, Skills and Training).

The project aims to increase inclusion within the areas of Lambeth, Brent and Westminster. A lot of the participants are of the BAME community, with some being unemployed or not in training. The project gives children in the area an opportunity to learn about inclusion, improve their mental wellbeing, stay active through basketball and engage healthily with their peers.

The project also aims to act as an engagement and prevention tool against the potential harm that may come to children within the area without a service or activity to occupy their time. It has been noted by the LBA that without their intervention in earlier years, problems in adult life can be compounded.



CHRISTMAS 2021

Our 2021 Christmas period was a busy and exciting time for us as we spent our first Christmas at our new office and warehouse in Poole, Dorset. As we have been increasing our presence in the local area lately, including helping to build a sensory room at Branksome Community Centre and working with the Dorset Children's Foundation, we were delighted to be asked to support a new nativity event run by the Christchurch Rotary Club.



Ashley's Birthday Bank was our first big contribution to a charity in the immediate area of our new office in Poole

Last Christmas the Christchurch Rotary Club had organised a living advent where every night a performer would perform for each night's chosen charity. We supported a local charity called Ashley's Birthday Bank, who were represented at the living advent, with a donation of £500 and toys that were kindly donated to us by some of our partners in London.

Ashley's Birthday Bank is a local charity that aims to provide presents for children in the area at Christmas and on their

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During the Christmas period we received a lot of generous donations

birthdays when their families are unable to afford them.

This was our first big contribution to a charity in the immediate area of our new office in Poole and we were glad to be seen contributing towards a local cause.

During the Christmas period we also received a lot of generous donations of toys, clothes, books and more electronic goods which were all donated on to the people we support or sold to fundraise for the community projects we give to.

OUR TECHNOLOGY PROGRAMME

Stag Lane Primary School

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“Thank you so much for your charity’s generosity. You have given us more than we could have dreamed of and each of those devices will mean that another child or children will be able to access the remote home learning we provide during this lockdown (when will it end?). It will mean that a child will no longer be staying up late in order to have their turn to do some learning. It will mean that a child can now do their work using a bigger screen than their parents’ small smart phone. Our families and pupils are truly grateful for what you have given us.”

Stag Lane Primary School

As widely reported there were many children during the earlier part of the pandemic with limited or no access to technology to enable them to do schoolwork from home. According to Teachfirst.org, children living in 84% of the UK’s poorest areas had no to little access to devices which meant that they could carry on with their schoolwork whilst at home or self-isolating.

Our campaign strives to help children in the most deprived areas of the country and supply them with the right technology to keep up with their schoolwork and keep up with their peers in and out of the classroom.

Stag Lane Primary School received a donation from us of technology. They are based in Edgware where, according to the ECP (End Child Poverty), in 2017 36% of children were living in what is considered poverty. This was echoed by staff at the school who applied through our Technology Programme to help children at the school through the pandemic.



CHALLENGES WE HAD FROM COVID-19: OUR SUPPORTERS AND PARTNERS

Like many other charities, throughout the pandemic we had worries about either ourselves or our partners not being able to survive. With so many businesses having to close, it was our fear that we would no longer gain any support from our official partners or our loyal supporter community.

We were delighted to find that through the start of our Technology Programme mid-lockdown, we saw a huge increase in donations from members of the public of technology for children in London. We also had a lot of technology donations from

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it was a fear that we would no longer gain any support from our official partners or our loyal supporter group.

companies who were no longer using their offices because of the work from home advice which was given, meaning we ended up receiving an exceedingly generous number of donations from current partners and new ones.

According to the National Philanthropic Trust UK, charitable donations in the UK rose from £10.6 Billion to £11.3 Billion. We have been so grateful to be supported so generously and loyally by our partners all the way through the pandemic.

Our Partner: Global Processing Services

One of our newest partners are **Global Processing Services**, a technology payment company who are leading the way in new and innovative ways of making payment solutions safer and quicker.

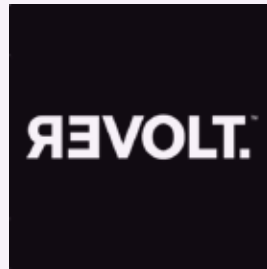
GPS are based in London and have been incredibly generous with the donations they have given us in the form of laptops and computers. These have been used within our Technology Programme and have



been donated to children in need of the technology. GPS are also running a clothes collection in their office to support our charity shops in London and in the future, we are going to be working together on new projects.

We would like to take this opportunity to thank Global Processing Services for the work they have done for us and the generosity of their whole team.

Thank you to our partners!



FUNDRAISING ACTIVITIES

Fundraising: What we have done and what we plan to do

We are continuing with our previous year's fundraising strategy of applying for grants from other charities, businesses and partners but we are also going to implement our own ways of fundraising.

We are going to be planning a couple of events this year to help with our fundraising. For example, we are planning a charity auction, either an online or an in-person event, that we have started to receive donations for. We have received a couple of pieces of art from local artists that we are going to use to raise funds. We are also talking to charity auction sites about hosting this for us and providing more prizes to fundraise.

Public Relations Strategy

In terms of PR, we aim to continue our strategy of a large volume of frequent posts on our blog and social media accounts, to increase traffic to our website.

On our Instagram, we will post a minimum of three times a week to the main feed to continue growing our following, as well as posting frequent stories. Our target audience for the end of the next period is 900 followers, currently we are nearly at 800. Regarding our Twitter, we will continue to retweet supportive tweets from our followers and post our own tweets regularly. We also

aim to reach a wider audience by getting retweeted by larger pages. By the end of the period, we aim to have a following of between 1,000 to 1,200.

Trustees statement

Our subsidiary company, Little Lives UK Trading Ltd, has faced unprecedented challenges to our vital work. We are incredibly proud of the dedication shown by our staff and volunteers who worked tirelessly to ensure that we remain operational and effective. They have enabled us to support children and young people with disabilities, and who face disadvantages, to have a full and active participation in all aspects of life.

Once again, our supporters have astonished us in their ongoing support in terms of donations of stock for our stores, technology and funds. We are proud of how Londoners have pulled together during the pandemic.

We were able to continue running our smaller projects to support local organisations and launch our longterm Technology project. We aim to continue to enact both strategies throughout the next financial year, as well as to launch our Someone To Talk To project.

We are also excited about the new opportunities this year has brought in terms of new partnerships and PR which has helped to grow our supporter base and spread our message further than ever before. In the next year we plan to continue to search for innovative opportunities.

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We are incredibly proud of the dedication shown by our staff and volunteers who worked tirelessly to ensure that we remain operational and effective.

FINANCIAL REVIEW

Financial position

During the year our total income was £197,665 (2021: £126,407) with expenditure of £113,333 (2021: £38,033), leaving a surplus of £85,662 (2021: £88,374) for the year. Unrestricted reserves at the 31 March 2022 stood at £192,591 (2021: £106,929).

Principal funding sources

The charity receives most of its funding from individual donations. Going forward there are plans to apply for grants and build links with corporate partners.

Reserves policy

The trustees' aim is to maintain unrestricted reserves at a level sufficient to cover six months of operating costs. This is so that the charity is able to continue its vital projects in the event of unforeseen circumstances having a negative impact on future funding streams. The level of unrestricted reserves held at the year-end was £192,591. This amount is more than six months operating costs for the charity and is in response to the impact of the COVID-19 global pandemic, as detailed in the following paragraphs.

Like many charities and businesses, the COVID-19 lockdowns proved to be a difficult time. Our shops in our trading subsidiary, Little Lives UK Trading Limited, were shut for a total of seven months and this has had a hugely negative impact on the level of income



Total income

£197,665

Expenditure

£113,333

Surplus

£85,662

that was available to be donated to the charity. Around 95% of income for the charity comes from sales across the three shops: in Fulham Broadway, Tooting Broadway and Raynes Park. With the shops being closed there was little income during this period and the survival of the shops was mainly down to the support from government grants received during this time.

For the above reason, Little Lives UK has held higher reserves - in part to be able to provide temporary support to its trading subsidiary, if the need should arise. As the pandemic is not yet over, and no one knows when it will be, and the shops are a vital source of donated income for the charity, this level of reserves will be maintained in the coming year, until the trustees feel sufficiently confident that future lockdowns will no longer be a regular occurrence.

We have seen an improvement since shops and public life have begun to open up again and certain lockdown restrictions have been removed, meaning an increase in footfall to our shops.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. This includes consideration of the impact of COVID-19 on the financial position of the charity. For this reason, the trustees continue to adopt the going concern basis in preparing the financial statements.

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Going forward there are plans to apply for grants and build links with corporate partners.

FUTURE PLANS

Our Goals This Year

Along with supporting as many children as possible, we have also got some great new ideas. We are excited to announce that we are taking on interns for roles in SEO Specialisation, fundraising and public relations.

We would like to fill our new office in Poole with new and interesting ideas and people that can help to reach our full potential whilst giving good opportunities and experiences to people of the BCP area who are interested in charity work and helping children who are in need across the UK.

1 Improving our fundraising

Over the last couple of years, we had approached multiple potential corporate partners and other charities to apply for funding and partnerships that would ultimately benefit the charity. This strategy will continue in the next year, but we are also going to place a greater emphasis on fundraising events.

For example we have been receiving a few pieces of artwork from local artists in Bournemouth that we are planning on selling at auction to raise funds for the charity. We would like to use knowledge from our interns to create a successful fundraising campaign at the same time as generating support and funds for the charity. Not only would we like to plan an auction but also some smaller fundraising events throughout the year.

Our current fundraising practises such as static coin pot collections will also continue throughout the next year. We will also continue to apply for grants from larger companies and charities.

2 Increase exposure

We are looking to increase our exposure on social media and with company channels to increase awareness of Little Lives UK and the people we aim to support. Again, the use of our interns will be vital in helping to create more social media and website traffic.

The reason we are planning on increasing this is because we would like to show more organisations that they are able to apply for funding and technology donations for the children they care for.

3 Increase the number of devices we donate

With the number of children that are still without the correct technology for their education, we plan to increase the amount of donations we can give away. We are wanting to use an increased social media presence to source more electrical donations from members of the public so we can donate more to organisations and charities that need it.

Using the tools at our disposal

We are lucky to have a huge variety of tools at our disposal to help us achieve our aims. With the recent office move and taking on interns, we now have the ability to draw on knowledge from different areas of expertise and from people with different perspectives. With the ever-growing need for an online presence, we are using our own existing skill sets and the skill sets of our talented interns to increase our presence and widen our audience. Hopefully this will result in a greater knowledge of us, the work we do and the services we can provide for children.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

At the Trustees quarterly meeting, the executive group will update the Trustees with the finances from the quarter. The Trustees will then review Little Lives UK's finances from the period. Furthermore, they will regularly monitor the investments by setting up the cash flow and the budget for the charity. Any variances are analysed and are reported to the trustees to make sure that the finances are under control. The Trustees will also periodically review the internal financial controls and the spending policy.

Induction and training of new trustees

Recruitment - the board will consider what added experience and skills will help improve support for the charity and those involved in the day-to-day running of the organisation. For example, Little Lives UK is currently focusing on children's mental health, so a potential new trustee with a background in this sector would be a positive addition. New trustees may be found through individuals known to the charity, word of mouth and advertising.

Appointment - potential new trustees are interviewed by members of the board and the executive and invited to attend a trustees' meeting, after which a decision is made by the board.

Induction - new trustees are introduced to existing charity work and given space to absorb the way the charity operates and contribute new ideas as they establish their role of support within the organisation.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees are responsible for overseeing the risks faced by Little Lives UK and its subsidiary company, Little Lives UK Trading Ltd. Risks are identified and assessed throughout the year. The trustees are satisfied that any risks have been adequately mitigated where necessary and they have undertaken an overall risk assessment, as well as a Covid risk assessment.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1171884


Principal address
Discovery Court Business Centre
551-553 Wallisdown Road
Poole
Dorset
BH12 5AG

Trustees
Y Sysoyeu
S Budai
L Salmi (Appointed 26 April 2021)

Independent Examiner
S F Mackie
FCA
Morris Crocker
Chartered Accountants
Station House
North Street
Havant
Hampshire
PO9 1QU

Bankers
Unity Trust Bank, Four Brindley Place, Birmingham, B1 2JB

Approved by order of the board of trustees on 15/09/2022 and signed on its behalf by:


.....
Y Sysoyeu - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
LITTLE LIVES UK**

Independent examiner's report to the trustees of Little Lives UK

I report to the charity trustees on my examination of the accounts of Little Lives UK (the Trust) for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

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

I have 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.



S F Mackie
FCA
Morris Crocker
Chartered Accountants
Station House
North Street
Havant
Hampshire
PO9 1QU

Date: 21 September 2022.....

LITTLE LIVES UK

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 Unrestricted fund £	2021 Total funds as restated £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	197,665	126,407
Charitable activities	3		
Charitable activities		1,330	-
Total		198,995	126,407
EXPENDITURE ON			
Charitable activities	4		
Charitable activities		113,333	38,033
NET INCOME		85,662	88,374
RECONCILIATION OF FUNDS			
Total funds brought forward			
As previously reported		66,649	18,555
Prior year adjustment	8	40,280	-
As restated		106,929	18,555
TOTAL FUNDS CARRIED FORWARD		192,591	106,929

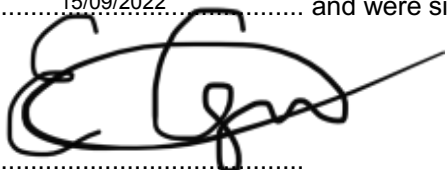
The notes form part of these financial statements

LITTLE LIVES UK

BALANCE SHEET 31 MARCH 2022

		2022 Total funds £	2021 Total funds as restated £
CURRENT ASSETS	Notes		
Debtors	9	174,164	88,442
Cash at bank and in hand		<u>19,971</u>	<u>19,927</u>
		194,135	108,369
CREDITORS			
Amounts falling due within one year	10	(1,544)	(1,440)
		<u>192,591</u>	<u>106,929</u>
NET CURRENT ASSETS			
		<u>192,591</u>	<u>106,929</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>192,591</u>	<u>106,929</u>
NET ASSETS			
		<u>192,591</u>	<u>106,929</u>
FUNDS	11		
Unrestricted funds		<u>192,591</u>	<u>106,929</u>
TOTAL FUNDS		<u>192,591</u>	<u>106,929</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15/09/2022 and were signed on its behalf by:



Y Sysoyeu - Trustee

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The trustees consider that there are no material uncertainties regarding the charity's ability to continue as a going concern.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable and investments in stocks and shares. The measurement basis used for these instruments is detailed below.

Debtors and cash at bank

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Cash at bank and in hand included cash held on deposit or in a current account.

LITTLE LIVES UK

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES - continued

Financial instruments

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. DONATIONS AND LEGACIES

	2022	2021 as restated
	£	£
Donations	<u>197,665</u>	<u>126,407</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	2022	2021 as restated
	£	£
Grants	<u>1,330</u>	<u>-</u>

Grants received, included in the above, are as follows:

	2022	2021 as restated
	£	£
Fresh & Wild Limited	<u>1,330</u>	<u>-</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 5)	Totals
	£	£	£
Charitable activities	<u>111,831</u>	<u>1,502</u>	<u>113,333</u>

5. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Charitable activities	<u>10</u>	<u>412</u>	<u>1,080</u>	<u>1,502</u>

LITTLE LIVES UK

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

5. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

Management

	2022	2021 as restated
	Charitable activities £	Total activities £
Postage and stationery	-	50
Sundries	-	36
Health and safety	<u>10</u>	<u>815</u>
	<u>10</u>	<u>901</u>

Finance

	2022	2021 as restated
	Charitable activities £	Total activities £
Bank charges	<u>412</u>	<u>67</u>

Governance costs

	2022	2021 as restated
	Charitable activities £	Total activities £
Accountancy and legal fees	1,080	1,440
Professional and accountancy	<u>-</u>	<u>7,217</u>
	<u>1,080</u>	<u>8,657</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

During the year no trustees (2021: none) were reimbursed out of pocket expenses ((2021: £nil).

LITTLE LIVES UK

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund as restated £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	126,407
EXPENDITURE ON	
Charitable activities	
Charitable activities	38,033
NET INCOME	88,374
RECONCILIATION OF FUNDS	
Total funds brought forward	18,555
TOTAL FUNDS CARRIED FORWARD	<u>106,929</u>

8. PRIOR YEAR ADJUSTMENT

Additional profits were distributed from Little Lives UK Trading Ltd for the year ended 31 March 2021, however whilst these were recognised in Little Lives UK Trading Ltd the receipt for £40,280 was not recognised within donation income in the Little Lives UK. This adjustment corrects.

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021 as restated
	£	£
Little Lives Ltd Intercompany	172,282	88,442
Prepayments and accrued income	<u>1,882</u>	<u>-</u>
	<u>174,164</u>	<u>88,442</u>

LITTLE LIVES UK

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021 as restated
	£	£
Trade creditors	30	-
Taxation and social security	331	-
Other creditors	<u>1,183</u>	<u>1,440</u>
	<u>1,544</u>	<u>1,440</u>

11. MOVEMENT IN FUNDS

	At 1.4.21 £	Prior year adjustment £	Net movement in funds £	At 31.3.22 £
Unrestricted funds				
General fund	66,649	40,280	85,662	192,591
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>66,649</u>	<u>40,280</u>	<u>85,662</u>	<u>192,591</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	198,995	(113,333)	85,662
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>198,995</u>	<u>(113,333)</u>	<u>85,662</u>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	18,555	88,374	106,929
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>18,555</u>	<u>88,374</u>	<u>106,929</u>

LITTLE LIVES UK

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	126,407	(38,033)	88,374
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>126,407</u>	<u>(38,033)</u>	<u>88,374</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.