



The Little Wings Foundation

(a company limited by guarantee)

Company number: 6897759

Charity Commission number:1138376

Report and Annual accounts 2024

01-01-2024/31-12-2024

TABLE OF CONTENT

	Page
Report of the trustees	3
Statement of financial activities	8
Balance sheet	9
Notes to the accounts	10

REPORT OF THE TRUSTEES FOR THE YEAR ENDING 31 DECEMBER 2024

The trustees are pleased to present their annual report for the year ending 31 December 2024 which are also prepared to meet the requirements of the Directors' report and annual accounts for Companies Act and Charity Commission purposes.

The annual accounts comply with the Charities Act 2012, the Companies Act 2006, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (Sorp 2019).

Letter from the trustees

We are pleased to present the Charity's annual report and accounts for the year ending 31 December 2024.

Due to the ongoing war in Gaza, after careful consideration it was decided that no surgical missions could take place in 2024. The risks to our surgical team were too great to carry out any missions. We focused our efforts on fundraising and replacing the surgical equipment handed over to the European Gaza hospital at the end of 2023. Extensive discussions have been taking place on how we can best serve the huge numbers of child amputees in Gaza once a ceasefire is achieved.

We were able to help a child from Jordan with post-operative physiotherapy who had surgery in Dubai, funded by another charity. Physiotherapy was essential to maximize the outcomes of her extensive orthopaedic surgery.

The trustees have no incidents to report in 2024. We hope for peace in Gaza so we can return in 2025.

Seonaid Biagioni, Trustee
Gillian Beale, Trustee
Maher Roz, Trustee
Haya Shahin, Trustee
Marc Sinclair, Trustee

Our purposes and activities

The purposes of the charity are:

- 1) The relief of sickness and the preservation and protection of good health of children under the age of 18 living in Asia, including the middle East, and Africa (the area of benefit) with limb deformities, acquired or congenital, by providing or assisting in the provision of medical treatment, equipment, facilities and services.
- 2) To advance the education of the public in all areas relating to limb deformities, thereby increasing the early detection of children's limb deformities.
- 3) To encourage, promote and facilitate clinical research relating to limb deformities in children within the area of benefit and to disseminate the useful results of any such research for the public benefit.

The vision that shapes our annual activities remains helping children with limb deformities, independent of race, religion or gender to overcome their physical limitations and contribute actively to their society.

Reference and administrative details

Company number	6897759
Charity Commission number	1138376
Registered office	The Little Wings Foundation First Floor 10 Queen Street Place London EC4R 1BE United Kingdom
Trustees (who are also the Directors)	Seonaid Biagioni, Dr. Marc Sinclair, Maher Roz, Gillian Beale
Trustees	Haya Shahin

Structure, governance and management

The Little Wings Foundation is a company limited by guarantee incorporated May 6, 2009. The company is governed by its Memorandum and Articles of association dated April 25, 2009, last amended July 14, 2010. The liability of each member in the event of winding-up is limited to £ 10.

Membership is open to other individuals or organizations who:

- apply to the charity in the form required by the Directors; and
- are approved by the directors

The Little Wings Foundation was registered with the Charity Commission on 12 October 2010.

Appointment of Trustees (Directors)

As set out in the Articles of Association, the Charity may by ordinary resolution appoint a person who is willing to act to be a Director and determine the rotation in which any additional Directors are to retire.

No person other than a Director retiring by rotation may be appointed a Director at any general meeting unless he or she is recommended for re-election by the Directors or not less than fourteen nor more than thirty-five clear days before the date of the meeting, the charity is given notice that:

- is signed by a member entitled to vote at the meeting;

- states the member's intention to propose the appointment of a person as a Director;
- contains the details that, if the person were to be appointed the charity would have to file at Companies House; and
- is signed by the person who is to be proposed to show his or her willingness to be appointed.

Reserves policy

At the end of 2020 we implemented a reserves policy.

Reserves are needed to bridge the gap between the spending and receiving of income and to cover unplanned or emergency expenditures. After the Charity Commission review they advised for a reserves policy to be put in place. The reserves policy requires for a minimum reserve of GBP 14,000.

At the end of 2024 the actual reserves are GBP 37,730.

Trustees' responsibilities in relation to the annual accounts

The charity trustees (who are also the directors of The Little Wings Foundation for the purpose of company law) are responsible for preparing a trustees' annual report and annual accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law and the law applicable to charities in England and Wales requires the charity trustees to prepare annual accounts for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure for that period. In preparing the annual accounts, 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 annual accounts; prepare the annual accounts 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 that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Seonaid Biagioni, Director & Trustee
Dr. Marc Sinclair, Director & Trustee
Maher Roz, Director & Trustee
Gillian Beale, Director & Trustee
Haya Shahin, Trustee

STATEMENT OF FINANCIAL ACTIVITIES

In GBP

		Unrestricted funds	
	Note	2024	2023
INCOME RESOURCES			
Income resources from generated funds			
Voluntary income			
Donations	4	62,111	13,424
Discounts/Refunds Given		0	0
Total incoming resources		<u>62,111</u>	<u>13,424</u>
RESOURCES EXPENDED			
Charitable activities			
Treatment	5.1	12,366	21,342
Governance costs	5.2	9,187	2,867
Other Income or Expenditures			
Exchange Loss	5.3	367	537
Inventory Write-Off	8	2,461	
Debtors Write-Off	9	266	
Creditors Reversal		(1,848)	
Total resources expended		<u>22,799</u>	<u>24,746</u>
NET MOVEMENT IN FUNDS		2,616	(11,322)
Total funds brought forward		<u>35,114</u>	<u>46,436</u>
TOTAL FUNDS CARRIED FORWARD		<u>37,730</u>	<u>35,114</u>

BALANCE SHEET

In GBP

Unrestricted funds

	Note	2024	2023
FIXED ASSETS			
Tangible assets	7	36,697	0
Total fixed assets		<u>36,697</u>	<u>0</u>
CURRENT ASSETS			
Inventory	8	0	2,461
Debtors	9	0	266
Cash at bank and in hand	10	37,730	35,114
Total current assets		<u>37,730</u>	<u>37,841</u>
LIABILITIES			
Creditors: amounts falling due within one year		0	1,848
Accrued expenses		<u>0</u>	<u>0</u>
		0	1,848
Net current assets		<u>37,730</u>	<u>35,993</u>
NET ASSETS		<u>74,427</u>	<u>35,993</u>
FUNDS OF THE CHARITY			
Unrestricted funds, general		37,730	35,993
Unrestricted funds, designated		0	0
Total funds		<u>37,730</u>	<u>35,993</u>

(a) For the year ended 31-12-2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

(b) Members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006;

(c) The directors acknowledge their responsibility for:


i. ensuring the company keeps accounting records which comply with section 386 of the Companies Act 2006; and


ii. preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profit or loss for the financial year, in accordance with the requirements of section 396 of the Companies Act 2006, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company.


(d) The accounts have been prepared in accordance with the provisions of the Companies Act 2006 applicable to companies subject to the small companies' regime.


(e) The accounts have been delivered in accordance with the provisions of the Companies Act 2006 applicable to companies subject to the small companies' regime.

Signed by


Seonaid Biagioni (Sep 29, 2025 09:25:00 GMT+1)
Seonaid Biagioni


Dr. Marc Sinclair (Sep 29, 2025 08:32:22 GMT+1)
Dr. Marc Sinclair


Maher Roz


Gillian Beale (Sep 29, 2025 12:12:10 GMT+4)
Gillian Beale

Approved by the members on September 27, 2025

NOTES TO THE ACCOUNTS

Note **1 ORGANIZATION**

The Little Wings Foundation is a company limited by guarantee governed by its Memorandum and Articles of Association dated 25 April 2009, last amended 14 July 2010.

The Little Wings Foundation is registered with the Charity Commission on 12 October 2010.
The liability of each member in the event of winding-up is limited to £ 10.

The charity's objectives are:

- 1) To provide, or facilitate the provision of, medical treatment for children with limb deformities (acquired or congenital), from birth to 18 years of age within Asia, including the Middle East, and Africa;
- 2) To raise awareness and advance the education of the general public in all areas relating to limb deformities;
- 3) To promote clinical research regarding limb deformities in Asia, including the Middle East, and Africa.

Note **2 PRESENTATION OF THE ANNUAL ACCOUNTS**

The activities of the charity are concentrated in the MENA region. Since the foundation mainly operates from Dubai, United Arab Emirates, the transactions of the charity are mostly in United Arab Emirates Dirhams. However the annual accounts are presented in British Pounds (GBP) given the charity is registered in the United Kingdom.

Note **3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The annual accounts comply with the Charities Act 1993, the Companies Act 1985 en 2006, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (Sorp 2005).

The Charity maintains its accounts on the accrual basis of accounting. The annual accounts have been prepared under the historic cost convention.

Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Foreign currency

Transactions in foreign currency are recorded using the current exchange rate on the date of the transaction.

Any remaining balance of foreign currency at balance date are adjusted to its amount at the current exchange rate on the fiscal year end date. The exchange rate gain or loss is recorded as results on foreign exchange rates.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising) the incoming resources and related expenditure are reported gross in the SoFA.

Donations

Donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Note **3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (cont.)

Donated services

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is estimated by the Trustees at the amount the charity would have been willing to pay on the open market.

Volunteer help

The value of any voluntary help received is not included in the annual accounts

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to make a payment to a third party.

Governance costs

All costs not identifiable with a single charity or fundraising activity; but indispensable to the conduct of such activities and to the charities existence. Include costs of the preparation and examination of statutory accounts and cost of any legal advice to trustees on governance or constitutional matters.

Fund accounting

Unrestricted funds are available to use to further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which have been set aside to fund particular future activities of the charity.

Tangible fixed assets

These are capitalised if they can be used for more than one year, and cost at least AED 10,000. They are capitalised at cost and are depreciated on a straight line basis over their estimated useful lives.

Inventory

Inventory consist primarily of medical supplies These inventories are recorded at the lower of cost or net realisable value.

Note **4 ANALYSIS OF INCOMING RESOURCES**

In GBP

	2024	2023
4 Voluntary income		
Donations, general	62,111	13,424
Gifts in Kind, medical supplies	0	0
Received discounts on medical invoices	0	0
Donated services, surgeon fee	0	0
Refunds given	0	0
<i>Total voluntary income</i>	<u>62,111</u>	<u>13,424</u>

An equivalent charge for gifts in kind is included in the expenses for treatment

An equivalent charge for donated surgeon fees is included in the expenses for treatment.

Note **5 ANALYSIS OF RESOURCES EXPENDED**

In GBP

	2024	2023
5.1 Charitable activities		
<i>Treatment</i>		
<i>Missions</i>		
Surgeon fees	0	0
Medical supplies	2,892	13,519
Travel expenses	0	7,823
<i>Total missions</i>	2,892	21,342
<i>Treatment of children</i>		
Hospital expenses	0	0
Medical supplies	0	0
Surgeon fees	0	0
Travel expenses	0	0
Other	0	0
<i>Total treatment of children</i>	0	0
Depreciation costs medical equipment	9,474	0
Repair and maintenance medical equipment	0	0
<i>Total treatment</i>	12,366	21,342

5.2 Governance costs

Office supplies	0	0
Printing & publications	0	277
Legal fees	8,422	1,806
Postage	0	0
Internet, telephone	0	0
Website	533	582
Travel expenses	0	0
Bank charges and other costs	233	203
Interest	0	0
Miscellaneous	0	0
Result on foreign exchange rates	0	0
<i>Total governance costs</i>	9,187	2,867

5.3 Exchange Loss

Due to cash held in multiple currencies and the conversion of those into GBP an exchange gain is being recorded	367	537
---	-----	-----

Note **6 TRUSTEE EXPENSES**

In GBP

In the period 2024 no trustee received reimbursement for out-of-pocket expenses

	2024	2023
Travel expenses general	0	0

Note **7 TANGIBLE FIXED ASSETS**

In GBP

	Medical Equipment	Office Equipment	Total
Costs			
As per January 1, 2024	29,505	750	30,255
Additions	46,171	0	46,171
As per December 31, 2024	<u>75,676</u>	<u>750</u>	<u>76,426</u>
Depreciation			
As per January 1, 2024	29,505	750	30,255
Depreciation	9,474	0	9,474
As per December 31, 2024	<u>38,979</u>	<u>750</u>	<u>39,729</u>
Net value			
As per January 1, 2024	0	0	0
As per December 31, 2024	36,697	0	36,697

The medical equipment has an estimate useful life of 5 years.
The office equipment has an estimate useful life of 3 years.

Note **8 INVENTORY**

In GBP

	2024	2023
Inventory medical supplies	0	2,461
Inventory was obsolete and has been written-off in 2024.		

Note **9 ACCOUNTS RECEIVABLE**

In GBP

Accounts receivable	0	266
Accounts receivable has been written-off in 2024		

Note **10 CASH AT BANK AND IN HAND**

In GBP

Cash in hand	6,178	2,480
Cash at bank, HSBC account	1,362	6,295
Cash at bank, HSBC GBP account	30,191	26,339
	<u>37,730</u>	<u>35,114</u>












Annual Report_2024_TLWF_FINAL

Final Audit Report

2025-09-29

Created:	2025-09-29
By:	Maher Roz (maher.roz@gmail.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAARZfs7C8HX6hpl_fQKPOoLX7ZBYJazpW2

"Annual Report_2024_TLWF_FINAL" History

-  Document created by Maher Roz (maher.roz@gmail.com)
2025-09-29 - 7:17:39 AM GMT- IP address: 94.201.98.124
-  Document emailed to Maher Roz (maher.roz@gmail.com) for signature
2025-09-29 - 7:17:45 AM GMT
-  Document emailed to Seonaid Biagioni (seonaidb68@gmail.com) for signature
2025-09-29 - 7:17:45 AM GMT
-  Document emailed to Dr. Marc Sinclair (dr.marcsinclair@gmail.com) for signature
2025-09-29 - 7:17:46 AM GMT
-  Document emailed to Gillian Beale (gfcmuir@hotmail.com) for signature
2025-09-29 - 7:17:46 AM GMT
-  Email viewed by Maher Roz (maher.roz@gmail.com)
2025-09-29 - 7:17:55 AM GMT- IP address: 66.249.93.101
-  Document e-signed by Maher Roz (maher.roz@gmail.com)
Signature Date: 2025-09-29 - 7:20:08 AM GMT - Time Source: server- IP address: 94.201.98.124
-  Email viewed by Seonaid Biagioni (seonaidb68@gmail.com)
2025-09-29 - 7:24:28 AM GMT- IP address: 66.249.93.99
-  Email viewed by Dr. Marc Sinclair (dr.marcsinclair@gmail.com)
2025-09-29 - 7:31:46 AM GMT- IP address: 66.249.93.98
-  Document e-signed by Dr. Marc Sinclair (dr.marcsinclair@gmail.com)
Signature Date: 2025-09-29 - 7:32:22 AM GMT - Time Source: server- IP address: 85.242.95.223
-  Email viewed by Gillian Beale (gfcmuir@hotmail.com)
2025-09-29 - 8:10:38 AM GMT- IP address: 5.38.65.134



Document e-signed by Gillian Beale (gfcmuir@hotmail.com)

Signature Date: 2025-09-29 - 8:12:10 AM GMT - Time Source: server- IP address: 5.38.65.134



Document e-signed by Seonaid Biagioni (seonaidb68@gmail.com)

Signature Date: 2025-09-29 - 8:25:00 AM GMT - Time Source: server- IP address: 82.132.217.59



Agreement completed.

2025-09-29 - 8:25:00 AM GMT



Adobe Acrobat Sign



The Little Wings Foundation

(a company limited by guarantee)

Company number: 6897759

Charity Commission number:1138376

Report and Annual accounts 2024

01-01-2024/31-12-2024

TABLE OF CONTENT

	Page
Report of the trustees	3
Statement of financial activities	8
Balance sheet	9
Notes to the accounts	10

REPORT OF THE TRUSTEES FOR THE YEAR ENDING 31 DECEMBER 2024

The trustees are pleased to present their annual report for the year ending 31 December 2024 which are also prepared to meet the requirements of the Directors' report and annual accounts for Companies Act and Charity Commission purposes.

The annual accounts comply with the Charities Act 2012, the Companies Act 2006, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (Sorp 2019).

Letter from the trustees

We are pleased to present the Charity's annual report and accounts for the year ending 31 December 2024.

Due to the ongoing war in Gaza, after careful consideration it was decided that no surgical missions could take place in 2024. The risks to our surgical team were too great to carry out any missions. We focused our efforts on fundraising and replacing the surgical equipment handed over to the European Gaza hospital at the end of 2023. Extensive discussions have been taking place on how we can best serve the huge numbers of child amputees in Gaza once a ceasefire is achieved.

We were able to help a child from Jordan with post-operative physiotherapy who had surgery in Dubai, funded by another charity. Physiotherapy was essential to maximize the outcomes of her extensive orthopaedic surgery.

The trustees have no incidents to report in 2024. We hope for peace in Gaza so we can return in 2025.

Seonaid Biagioni, Trustee
Gillian Beale, Trustee
Maher Roz, Trustee
Haya Shahin, Trustee
Marc Sinclair, Trustee

Our purposes and activities

The purposes of the charity are:

- 1) The relief of sickness and the preservation and protection of good health of children under the age of 18 living in Asia, including the middle East, and Africa (the area of benefit) with limb deformities, acquired or congenital, by providing or assisting in the provision of medical treatment, equipment, facilities and services.
- 2) To advance the education of the public in all areas relating to limb deformities, thereby increasing the early detection of children's limb deformities.
- 3) To encourage, promote and facilitate clinical research relating to limb deformities in children within the area of benefit and to disseminate the useful results of any such research for the public benefit.

The vision that shapes our annual activities remains helping children with limb deformities, independent of race, religion or gender to overcome their physical limitations and contribute actively to their society.

Reference and administrative details

Company number	6897759
Charity Commission number	1138376
Registered office	The Little Wings Foundation First Floor 10 Queen Street Place London EC4R 1BE United Kingdom
Trustees (who are also the Directors)	Seonaid Biagioni, Dr. Marc Sinclair, Maher Roz, Gillian Beale
Trustees	Haya Shahin

Structure, governance and management

The Little Wings Foundation is a company limited by guarantee incorporated May 6, 2009. The company is governed by its Memorandum and Articles of association dated April 25, 2009, last amended July 14, 2010. The liability of each member in the event of winding-up is limited to £ 10.

Membership is open to other individuals or organizations who:

- apply to the charity in the form required by the Directors; and
- are approved by the directors

The Little Wings Foundation was registered with the Charity Commission on 12 October 2010.

Appointment of Trustees (Directors)

As set out in the Articles of Association, the Charity may by ordinary resolution appoint a person who is willing to act to be a Director and determine the rotation in which any additional Directors are to retire.

No person other than a Director retiring by rotation may be appointed a Director at any general meeting unless he or she is recommended for re-election by the Directors or not less than fourteen nor more than thirty-five clear days before the date of the meeting, the charity is given notice that:

- is signed by a member entitled to vote at the meeting;

- states the member's intention to propose the appointment of a person as a Director;
- contains the details that, if the person were to be appointed the charity would have to file at Companies House; and
- is signed by the person who is to be proposed to show his or her willingness to be appointed.

Reserves policy

At the end of 2020 we implemented a reserves policy.

Reserves are needed to bridge the gap between the spending and receiving of income and to cover unplanned or emergency expenditures. After the Charity Commission review they advised for a reserves policy to be put in place. The reserves policy requires for a minimum reserve of GBP 14,000.

At the end of 2024 the actual reserves are GBP 37,730.

Trustees' responsibilities in relation to the annual accounts

The charity trustees (who are also the directors of The Little Wings Foundation for the purpose of company law) are responsible for preparing a trustees' annual report and annual accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law and the law applicable to charities in England and Wales requires the charity trustees to prepare annual accounts for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure for that period. In preparing the annual accounts, 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 annual accounts; prepare the annual accounts 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 that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Seonaid Biagioni, Director & Trustee
Dr. Marc Sinclair, Director & Trustee
Maher Roz, Director & Trustee
Gillian Beale, Director & Trustee
Haya Shahin, Trustee

STATEMENT OF FINANCIAL ACTIVITIES

In GBP

		Unrestricted funds	
	Note	2024	2023
INCOME RESOURCES			
Income resources from generated funds			
Voluntary income			
Donations	4	62,111	13,424
Discounts/Refunds Given		0	0
Total incoming resources		<u>62,111</u>	<u>13,424</u>
RESOURCES EXPENDED			
Charitable activities			
Treatment	5.1	12,366	21,342
Governance costs	5.2	9,187	2,867
Other Income or Expenditures			
Exchange Loss	5.3	367	537
Inventory Write-Off	8	2,461	
Debtors Write-Off	9	266	
Creditors Reversal		(1,848)	
Total resources expended		<u>22,799</u>	<u>24,746</u>
NET MOVEMENT IN FUNDS		2,616	(11,322)
Total funds brought forward		<u>35,114</u>	<u>46,436</u>
TOTAL FUNDS CARRIED FORWARD		<u>37,730</u>	<u>35,114</u>

BALANCE SHEET

In GBP

		Unrestricted funds	
	Note	2024	2023
FIXED ASSETS			
Tangible assets	7	36,697	0
Total fixed assets		<u>36,697</u>	<u>0</u>
CURRENT ASSETS			
Inventory	8	0	2,461
Debtors	9	0	266
Cash at bank and in hand	10	37,730	35,114
Total current assets		<u>37,730</u>	<u>37,841</u>
LIABILITIES			
Creditors: amounts falling due within one year		0	1,848
Accrued expenses		<u>0</u>	<u>0</u>
		0	1,848
Net current assets		<u>37,730</u>	<u>35,993</u>
NET ASSETS		<u>74,427</u>	<u>35,993</u>
FUNDS OF THE CHARITY			
Unrestricted funds, general		37,730	35,993
Unrestricted funds, designated		0	0
Total funds		<u>37,730</u>	<u>35,993</u>

(a) For the year ended 31-12-2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

(b) Members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006;

(c) The directors acknowledge their responsibility for:


i. ensuring the company keeps accounting records which comply with section 386 of the Companies Act 2006; and


ii. preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profit or loss for the financial year, in accordance with the requirements of section 396 of the Companies Act 2006, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company.


(d) The accounts have been prepared in accordance with the provisions of the Companies Act 2006 applicable to companies subject to the small companies' regime.


(e) The accounts have been delivered in accordance with the provisions of the Companies Act 2006 applicable to companies subject to the small companies' regime.

Signed by


Seonaid Biagioni (Sep 29, 2025 09:25:00 GMT+1)
Seonaid Biagioni


Dr. Marc Sinclair (Sep 29, 2025 08:32:22 GMT+1)
Dr. Marc Sinclair


Maher Roz


Gillian Beale (Sep 29, 2025 12:12:10 GMT+4)
Gillian Beale

Approved by the members on September 27, 2025

NOTES TO THE ACCOUNTS

Note 1 ORGANIZATION

The Little Wings Foundation is a company limited by guarantee governed by its Memorandum and Articles of Association dated 25 April 2009, last amended 14 July 2010.

The Little Wings Foundation is registered with the Charity Commission on 12 October 2010.
The liability of each member in the event of winding-up is limited to £ 10.

The charity's objectives are:

- 1) To provide, or facilitate the provision of, medical treatment for children with limb deformities (acquired or congenital), from birth to 18 years of age within Asia, including the Middle East, and Africa;
- 2) To raise awareness and advance the education of the general public in all areas relating to limb deformities;
- 3) To promote clinical research regarding limb deformities in Asia, including the Middle East, and Africa.

Note 2 PRESENTATION OF THE ANNUAL ACCOUNTS

The activities of the charity are concentrated in the MENA region. Since the foundation mainly operates from Dubai, United Arab Emirates, the transactions of the charity are mostly in United Arab Emirates Dirhams. However the annual accounts are presented in British Pounds (GBP) given the charity is registered in the United Kingdom.

Note 3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The annual accounts comply with the Charities Act 1993, the Companies Act 1985 en 2006, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (Sorp 2005).

The Charity maintains its accounts on the accrual basis of accounting. The annual accounts have been prepared under the historic cost convention.

Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Foreign currency

Transactions in foreign currency are recorded using the current exchange rate on the date of the transaction.

Any remaining balance of foreign currency at balance date are adjusted to its amount at the current exchange rate on the fiscal year end date. The exchange rate gain or loss is recorded as results on foreign exchange rates.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising) the incoming resources and related expenditure are reported gross in the SoFA.

Donations

Donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Note **3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (cont.)

Donated services

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is estimated by the Trustees at the amount the charity would have been willing to pay on the open market.

Volunteer help

The value of any voluntary help received is not included in the annual accounts

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to make a payment to a third party.

Governance costs

All costs not identifiable with a single charity or fundraising activity; but indispensable to the conduct of such activities and to the charities existence. Include costs of the preparation and examination of statutory accounts and cost of any legal advice to trustees on governance or constitutional matters.

Fund accounting

Unrestricted funds are available to use to further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which have been set aside to fund particular future activities of the charity.

Tangible fixed assets

These are capitalised if they can be used for more than one year, and cost at least AED 10,000. They are capitalised at cost and are depreciated on a straight line basis over their estimated useful lives.

Inventory

Inventory consist primarily of medical supplies These inventories are recorded at the lower of cost or net realisable value.

Note **4 ANALYSIS OF INCOMING RESOURCES**

In GBP

	2024	2023
4 Voluntary income		
Donations, general	62,111	13,424
Gifts in Kind, medical supplies	0	0
Received discounts on medical invoices	0	0
Donated services, surgeon fee	0	0
Refunds given	0	0
<i>Total voluntary income</i>	<u>62,111</u>	<u>13,424</u>

An equivalent charge for gifts in kind is included in the expenses for treatment

An equivalent charge for donated surgeon fees is included in the expenses for treatment.

Note **5 ANALYSIS OF RESOURCES EXPENDED**

In GBP

	2024	2023
5.1 Charitable activities		
<i>Treatment</i>		
<i>Missions</i>		
Surgeon fees	0	0
Medical supplies	2,892	13,519
Travel expenses	0	7,823
<i>Total missions</i>	2,892	21,342
<i>Treatment of children</i>		
Hospital expenses	0	0
Medical supplies	0	0
Surgeon fees	0	0
Travel expenses	0	0
Other	0	0
<i>Total treatment of children</i>	0	0
Depreciation costs medical equipment	9,474	0
Repair and maintenance medical equipment	0	0
<i>Total treatment</i>	12,366	21,342

5.2 Governance costs

Office supplies	0	0
Printing & publications	0	277
Legal fees	8,422	1,806
Postage	0	0
Internet, telephone	0	0
Website	533	582
Travel expenses	0	0
Bank charges and other costs	233	203
Interest	0	0
Miscellaneous	0	0
Result on foreign exchange rates	0	0
<i>Total governance costs</i>	9,187	2,867

5.3 Exchange Loss

Due to cash held in multiple currencies and the conversion of those into GBP an exchange gain is being recorded	367	537
---	-----	-----

Note **6 TRUSTEE EXPENSES**

In GBP

In the period 2024 no trustee received reimbursement for out-of-pocket expenses

	2024	2023
Travel expenses general	0	0

Note **7 TANGIBLE FIXED ASSETS**

In GBP

	Medical Equipment	Office Equipment	Total
Costs			
As per January 1, 2024	29,505	750	30,255
Additions	46,171	0	46,171
As per December 31, 2024	<u>75,676</u>	<u>750</u>	<u>76,426</u>
Depreciation			
As per January 1, 2024	29,505	750	30,255
Depreciation	9,474	0	9,474
As per December 31, 2024	<u>38,979</u>	<u>750</u>	<u>39,729</u>
Net value			
As per January 1, 2024	0	0	0
As per December 31, 2024	36,697	0	36,697

The medical equipment has an estimate useful life of 5 years.
The office equipment has an estimate useful life of 3 years.

Note **8 INVENTORY**

In GBP

	2024	2023
Inventory medical supplies	0	2,461
Inventory was obsolete and has been written-off in 2024.		

Note **9 ACCOUNTS RECEIVABLE**

In GBP

Accounts receivable	0	266
Accounts receivable has been written-off in 2024		

Note **10 CASH AT BANK AND IN HAND**

In GBP

Cash in hand	6,178	2,480
Cash at bank, HSBC account	1,362	6,295
Cash at bank, HSBC GBP account	30,191	26,339
	<u>37,730</u>	<u>35,114</u>












Annual Report_2024_TLWF_FINAL

Final Audit Report

2025-09-29

Created:	2025-09-29
By:	Maher Roz (maher.roz@gmail.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAARZfs7C8HX6hpl_fQKPOoLX7ZBYJazpW2

"Annual Report_2024_TLWF_FINAL" History

-  Document created by Maher Roz (maher.roz@gmail.com)
2025-09-29 - 7:17:39 AM GMT- IP address: 94.201.98.124
-  Document emailed to Maher Roz (maher.roz@gmail.com) for signature
2025-09-29 - 7:17:45 AM GMT
-  Document emailed to Seonaid Biagioni (seonaidb68@gmail.com) for signature
2025-09-29 - 7:17:45 AM GMT
-  Document emailed to Dr. Marc Sinclair (dr.marcsinclair@gmail.com) for signature
2025-09-29 - 7:17:46 AM GMT
-  Document emailed to Gillian Beale (gfcmuir@hotmail.com) for signature
2025-09-29 - 7:17:46 AM GMT
-  Email viewed by Maher Roz (maher.roz@gmail.com)
2025-09-29 - 7:17:55 AM GMT- IP address: 66.249.93.101
-  Document e-signed by Maher Roz (maher.roz@gmail.com)
Signature Date: 2025-09-29 - 7:20:08 AM GMT - Time Source: server- IP address: 94.201.98.124
-  Email viewed by Seonaid Biagioni (seonaidb68@gmail.com)
2025-09-29 - 7:24:28 AM GMT- IP address: 66.249.93.99
-  Email viewed by Dr. Marc Sinclair (dr.marcsinclair@gmail.com)
2025-09-29 - 7:31:46 AM GMT- IP address: 66.249.93.98
-  Document e-signed by Dr. Marc Sinclair (dr.marcsinclair@gmail.com)
Signature Date: 2025-09-29 - 7:32:22 AM GMT - Time Source: server- IP address: 85.242.95.223
-  Email viewed by Gillian Beale (gfcmuir@hotmail.com)
2025-09-29 - 8:10:38 AM GMT- IP address: 5.38.65.134



Document e-signed by Gillian Beale (gfcmuir@hotmail.com)

Signature Date: 2025-09-29 - 8:12:10 AM GMT - Time Source: server- IP address: 5.38.65.134



Document e-signed by Seonaid Biagioni (seonaidb68@gmail.com)

Signature Date: 2025-09-29 - 8:25:00 AM GMT - Time Source: server- IP address: 82.132.217.59



Agreement completed.

2025-09-29 - 8:25:00 AM GMT



Adobe Acrobat Sign



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

**Report to the
trustees/directors/
members of**

The Little Wings
Foundation

**On accounts for the year
ended**

December 31st 2024

Charity no.:

1138376

Company no.:

6897759

Set out on pages

7-8

I report to the charity trustees on my examination of the accounts of the Company for the year ended **31/ 12 / 2024**.

**Responsibilities and
basis of report**

As the charity's trustees of the Company (who are also the directors of the company 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 for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

**Independent
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

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.

Signed: Hassan

Date: 29/09/25

Name: MOHSIN HASSAN

Relevant professional qualification(s) or body (if any): ACCA

Address: 591, JOY, ARABIAN RANCHES 3, DUBAI

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.