

# LIBBY MAE'S LITTLE ANGELS

England & Wales · Charity number 1153090

## Details

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**Status** Registered

**Legal form** Trust

**Registered** 2013-07-26

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 12 Ash Drive  
Catshill  
Bromsgrove  
B61 0LF

**Phone** 07584019334

**Email** [libbymaeslittleangels@hotmail.com](mailto:libbymaeslittleangels@hotmail.com)

**Website** [www.libbymaeslittleangels.com](http://www.libbymaeslittleangels.com)

## Activities

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**Objects:** THE RELIEF OF SICKNESS IN PARTICULAR BY THE PROVISION OF RESOURCES AND EQUIPMENT FOR NEO-NATAL UNITSTO RELIEVE THE SUFFERING AND EMOTIONAL DISTRESS OF PERSONS WHO HAVE EXPERIENCED THE LOSS OF A CHILD, IN PARTICULAR BUT NOT EXCLUSIVELY BY SUPPORTING NEWLY BEREAVED PARENTS BY THE PROVISION OF MEMORY BOXES

**Activities:** The charity's objectives are the provision of resources and equipment for neo-natal units to relieve the suffering and emotional distress of persons who have experienced the loss of a child, in particular, but not exclusively by supporting newly bereaved parents by the provision of memory boxes.

## Classification

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- **How:** Other Charitable Activities
- **What:** General Charitable Purposes, The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People, The General Public/mankind

## Geography

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- Birmingham City
- Worcestershire

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-07-31	£51,034	£67,609	-	-
2024-07-31	£72,502	£81,860	-	-
2023-07-31	£65,524	£65,593	-	-
2022-07-31	£53,376	£41,593	-	-
2021-07-31	£16,509	£39,894	-	-
2020-07-31	£77,274	£87,270	-	-

## Trustees

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Name	Role	Appointed
<b>CHARLOTTE SHARRATT</b>	Chair	2013-07-02
Mark Barber		2022-07-26
RICHARD SHARRATT		2013-07-02
SARAH BIRD		2013-07-02
SIMON RAVENSCROFT		2013-07-02

**LIBBY MAE'S LITTLE ANGELS**

England & Wales - Charity number 1153090

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# Accounts

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**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 July 2025**  
  
**for**  
**Libby Mae's Little Angels**

Attwoods  
Chartered Certified Accountants  
182 Worcester Road  
Bromsgrove  
Worcestershire  
B61 7AZ

**Libby Mae's Little Angels**

**Contents of the Financial Statements**  
**for the Year Ended 31 July 2025**

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## Libby Mae's Little Angels

### Report of the Trustees for the Year Ended 31 July 2025

The trustees present their report with the financial statements of the charity for the year ended 31 July 2025. 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) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The Charity's objectives are the provision of resources and equipment for neonatal units to relieve the suffering and emotional distress of persons who have experienced the loss of a child, in particular, but not exclusively by supporting newly bereaved parents by the provision of memory boxes.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

#### **ACHIEVEMENTS AND PERFORMANCE**

##### **Charitable activities**

This year has had its peaks and troughs, due to personal circumstances of some of our Trustees we haven't done as much direct fundraising as we had envisaged. We have continued to see a slow recovery from the COVID-19 pandemic. We have had stalls at various carnivals and fetes and although as we saw last year; the public have regained their confidence to attend events, they don't seem to have as much disposable money to give to charities. Our annual ball was again a huge success at which we generated funds to help our cause. We continued to provide required resources to the Neonatal Units and improved the facilities for parents and families. We supplied and delivered Mothers Day and Christmas gifts to the units.

We have continued to distribute our Memory Boxes to the Neonatal units which are given to parents who suffer a bereavement and these have made a huge impact to their recipients.

We continue to build up good relationships with Consultants and Hospital staff throughout the region and work with suppliers to negotiate discounts for any equipment that we purchase.

Corporate support has been slow due to the financial position that companies are in due to the current economy.

#### **FINANCIAL REVIEW**

##### **Financial position**

The Charity is solely funded by voluntary donations and fundraising events and only has minimal expenses so it has not been necessary to set a formal reserve.

Our plans for the future are to keep growing the Charity so that we can support more and more families and babies on their neonatal journey, to help raise more awareness of our cause and to continue to supply memory boxes to families who experience a neonatal death, this will in turn lead to further charitable donations. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

##### **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.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1153090

Libby Mae's Little Angels

Report of the Trustees  
for the Year Ended 31 July 2025

**Principal address**

12 Ash Drive  
Catshill  
Bromsgrove  
Worcestershire  
B61 0LF

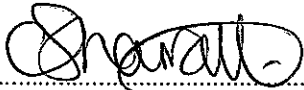
**Trustees**

Ms C Sharratt Chair  
R Sharratt Trustee  
S Ravenscroft Trustee  
Ms S Bird Trustee  
M Barber Trustee

**Independent Examiner**

Ben Newbury FCCA  
Attwoods  
Chartered Certified Accountants  
182 Worcester Road  
Bromsgrove  
Worcestershire  
B61 7AZ

Approved by order of the board of trustees on .....29/04/2026..... and signed on its behalf by:



.....  
Ms C Sharratt - Trustee

**Independent Examiner's Report to the Trustees of  
Libby Mae's Little Angels**

**Independent examiner's report to the trustees of Libby Mae's Little Angels**

I report to the charity trustees on my examination of the accounts of Libby Mae's Little Angels (the Trust) for the year ended 31 July 2025.

**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.



Ben Newbury FCCA

Attwoods  
Chartered Certified Accountants  
182 Worcester Road  
Bromsgrove  
Worcestershire  
B61 7AZ

Date: 29/04/2016

Libby Mae's Little Angels

Statement of Financial Activities  
for the Year Ended 31 July 2025

		31.7.25	31.7.24
		Unrestricted	Total
		fund	funds
	Notes	£	£
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		<u>51,034</u>	<u>72,502</u>
<b>EXPENDITURE ON</b>			
Raising funds		<u>67,609</u>	<u>81,860</u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(16,575)</b>	<b>(9,358)</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u>34,303</u>	<u>43,661</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>17,728</u></u>	<u><u>34,303</u></u>

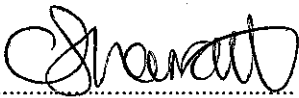
The notes form part of these financial statements

**Libby Mae's Little Angels**

**Balance Sheet**  
**31 July 2025**

	Notes	31.7.25 Unrestricted fund £	31.7.24 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	4	3,358	4,096
Investments	5	9,400	14,400
		<u>12,758</u>	<u>18,496</u>
<b>CURRENT ASSETS</b>			
Debtors	6	56	53
Cash at bank		5,280	16,432
		<u>5,336</u>	<u>16,485</u>
<b>CREDITORS</b>			
Amounts falling due within one year	7	(366)	(678)
<b>NET CURRENT ASSETS</b>		<u>4,970</u>	<u>15,807</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>17,728</u>	<u>34,303</u>
<b>NET ASSETS</b>		<u>17,728</u>	<u>34,303</u>
<b>FUNDS</b>	8		
Unrestricted funds		17,728	34,303
<b>TOTAL FUNDS</b>		<u>17,728</u>	<u>34,303</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29/04/2026 and were signed on its behalf by:



C Sharratt - Trustee

Notes to the Financial Statements  
for the Year Ended 31 July 2025

**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, with the exception of investments which are included at market value.

**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.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% on cost
Motor vehicles	- 25% on reducing balance

**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.

Libby Mae's Little Angels

Notes to the Financial Statements - continued  
for the Year Ended 31 July 2025

**2. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 July 2025 nor for the year ended 31 July 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 July 2025 nor for the year ended 31 July 2024.

**3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	72,502
	<hr/>
<b>EXPENDITURE ON</b>	
Raising funds	81,860
	<hr/>
<b>NET INCOME/(EXPENDITURE)</b>	(9,358)
	<hr/>
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	43,661
	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>34,303</u>

**4. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>				
At 1 August 2024	2,612	9,710	-	12,322
Additions	-	-	429	429
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 July 2025	2,612	9,710	429	12,751
	<hr/>	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>				
At 1 August 2024	2,612	5,614	-	8,226
Charge for year	-	1,024	143	1,167
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 July 2025	2,612	6,638	143	9,393
	<hr/>	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>				
At 31 July 2025	-	3,072	286	3,358
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 July 2024	-	4,096	-	4,096
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Libby Mae's Little Angels

Notes to the Financial Statements - continued  
for the Year Ended 31 July 2025

5. **FIXED ASSET INVESTMENTS**

	Listed investments £
<b>MARKET VALUE</b>	
At 1 August 2024	14,400
Disposals	<u>(5,000)</u>
At 31 July 2025	<u>9,400</u>
<b>NET BOOK VALUE</b>	
At 31 July 2025	<u>9,400</u>
At 31 July 2024	<u>14,400</u>

There were no investment assets outside the UK.

6. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.7.25 £	31.7.24 £
Prepayments	<u>56</u>	<u>53</u>

7. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.7.25 £	31.7.24 £
Trade creditors	-	330
Other creditors	<u>366</u>	<u>348</u>
	<u>366</u>	<u>678</u>

8. **MOVEMENT IN FUNDS**

	At 1.8.24 £	Net movement in funds £	At 31.7.25 £
<b>Unrestricted funds</b>			
General fund	<u>34,303</u>	<u>(16,575)</u>	<u>17,728</u>
<b>TOTAL FUNDS</b>	<u>34,303</u>	<u>(16,575)</u>	<u>17,728</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	<u>51,034</u>	<u>(67,609)</u>	<u>(16,575)</u>
<b>TOTAL FUNDS</b>	<u>51,034</u>	<u>(67,609)</u>	<u>(16,575)</u>

**Libby Mae's Little Angels**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 July 2025**

**8. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.8.23 £	Net movement in funds £	At 31.7.24 £
<b>Unrestricted funds</b>			
General fund	43,661	(9,358)	34,303
<b>TOTAL FUNDS</b>	<u>43,661</u>	<u>(9,358)</u>	<u>34,303</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	72,502	(81,860)	(9,358)
<b>TOTAL FUNDS</b>	<u>72,502</u>	<u>(81,860)</u>	<u>(9,358)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.8.23 £	Net movement in funds £	At 31.7.25 £
<b>Unrestricted funds</b>			
General fund	43,661	(25,933)	17,728
<b>TOTAL FUNDS</b>	<u>43,661</u>	<u>(25,933)</u>	<u>17,728</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	123,536	(149,469)	(25,933)
<b>TOTAL FUNDS</b>	<u>123,536</u>	<u>(149,469)</u>	<u>(25,933)</u>

Libby Mae's Little Angels

Notes to the Financial Statements - continued  
for the Year Ended 31 July 2025

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 July 2025.

**Libby Mae's Little Angels**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 July 2025**

	31.7.25	31.7.24
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	<u>51,034</u>	<u>72,502</u>
<b>Total incoming resources</b>	<b>51,034</b>	<b>72,502</b>
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Charitable expenditure	59,348	74,533
<b>Support costs</b>		
<b>Management</b>		
Office maintenance	541	598
Rent	960	920
Insurance	480	-
Motor expenses	665	795
Telephone	3,545	3,149
Motor vehicles	1,024	1,365
Computer equipment	143	-
	<u>7,358</u>	<u>6,827</u>
<b>Finance</b>		
Bank charges	157	152
<b>Governance costs</b>		
Bookkeeping	380	-
Accountancy and legal fees	366	348
	<u>746</u>	<u>348</u>
<b>Total resources expended</b>	<u><b>67,609</b></u>	<u><b>81,860</b></u>
<b>Net expenditure</b>	<u><b>(16,575)</b></u>	<u><b>(9,358)</b></u>

This page does not form part of the statutory financial statements

**LIBBY MAE'S LITTLE ANGELS**

England & Wales - Charity number 1153090

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# Accounts

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**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 July 2024**  
  
**for**  
**Libby Mae's Little Angels**

Attwoods  
Chartered Certified Accountants  
182 Worcester Road  
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B61 7AZ

**Libby Mae's Little Angels**

**Contents of the Financial Statements**  
**for the Year Ended 31 July 2024**

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<b>Detailed Statement of Financial Activities</b>	11

## Libby Mae's Little Angels

### Report of the Trustees for the Year Ended 31 July 2024

The trustees present their report with the financial statements of the charity for the year ended 31 July 2024. 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) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The Charity's objectives are the provision of resources and equipment for neonatal units to relieve the suffering and emotional distress of persons who have experienced the loss of a child, in particular, but not exclusively by supporting newly bereaved parents by the provision of memory boxes.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

2023-2024 has again been challenging but we have noticed that things are picking up again following the COVID-19 pandemic. In person, events have been fully restored and we have been able to get out in the community at carnivals, fetes and bucket collections. Our annual ball was a huge success. We supplied and delivered Mothers' Day and Christmas gifts to the units.

Libby Mae's Little Angels have again been working on growing our social media to gain more awareness of our charity both to the general public and businesses.

We have continued to distribute our Memory Boxes to the neonatal units which are given to parents who suffer a bereavement and have improved neonatal services for families with the provision of furniture and equipment, renovated family rooms and provided breast pumps to units and for use of Community Outreach Teams.

We continue to build up good relationships with Consultants and Hospital staff throughout the region and work with suppliers to negotiate discounts for any equipment that we purchase.

#### **FINANCIAL REVIEW**

##### **Financial position**

The Charity is solely funded by voluntary donations and fundraising events and only has minimal expenses so it has not been necessary to set a formal reserve.

Our plans for the future are to keep growing the Charity so that we can support more and more families and babies on their neonatal journey, to help raise more awareness of our cause and to continue to supply memory boxes to families who experience a neonatal death, this will in turn lead to further charitable donations. We are committed to supporting the neonatal units throughout the Midlands and this is where our focus will be for the foreseeable future. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

##### **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.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1153090

Libby Mae's Little Angels

Report of the Trustees  
for the Year Ended 31 July 2024

**Principal address**

12 Ash Drive  
Catshill  
Bromsgrove  
Worcestershire  
B61 0LF

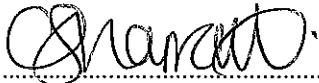
**Trustees**

Ms C Sharratt Chair  
R Sharratt Trustee  
S Ravenscroft Trustee  
Ms S Bird Trustee  
M Barber Trustee

**Independent Examiner**

Ben Newbury FCCA  
Attwoods  
Chartered Certified Accountants  
182 Worcester Road  
Bromsgrove  
Worcestershire  
B61 7AZ

Approved by order of the board of trustees on 27/05/25 and signed on its behalf by:



.....  
Ms C Sharratt - Trustee

**Independent Examiner's Report to the Trustees of  
Libby Mae's Little Angels**

**Independent examiner's report to the trustees of Libby Mae's Little Angels**

I report to the charity trustees on my examination of the accounts of Libby Mae's Little Angels (the Trust) for the year ended 31 July 2024.

**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.



Ben Newbury FCCA

Attwoods  
Chartered Certified Accountants  
182 Worcester Road  
Bromsgrove  
Worcestershire  
B61 7AZ

Date: 22/05/25

**Libby Mae's Little Angels**

**Statement of Financial Activities**  
**for the Year Ended 31 July 2024**

	Notes	Unrestricted fund £	Endowment fund £	31.7.24 Total funds £	31.7.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		-	72,502	72,502	65,524
		<hr/>	<hr/>	<hr/>	<hr/>
<b>EXPENDITURE ON</b>					
Raising funds		-	74,533	74,533	57,744
<b>Charitable activities</b>					
General activities		-	7,327	7,327	7,849
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total</b>		-	81,860	81,860	65,593
		<hr/>	<hr/>	<hr/>	<hr/>
<b>NET INCOME/(EXPENDITURE)</b>		-	(9,358)	(9,358)	(69)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		-	43,661	43,661	43,730
		<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>		-	34,303	34,303	43,661
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

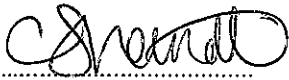
The notes form part of these financial statements

**Libby Mae's Little Angels**

**Balance Sheet**  
**31 July 2024**

	Notes	Unrestricted fund £	Endowment fund £	31.7.24 Total funds £	31.7.23 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	4	-	4,096	4,096	5,462
Investments	5	-	14,400	14,400	20,000
		<hr/>	<hr/>	<hr/>	<hr/>
		-	18,496	18,496	25,462
<b>CURRENT ASSETS</b>					
Debtors	6	-	53	53	138
Cash at bank		-	16,432	16,432	18,691
		<hr/>	<hr/>	<hr/>	<hr/>
		-	16,485	16,485	18,829
<b>CREDITORS</b>					
Amounts falling due within one year	7	-	(678)	(678)	(630)
		<hr/>	<hr/>	<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		-	15,807	15,807	18,199
		<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		-	34,303	34,303	43,661
		<hr/>	<hr/>	<hr/>	<hr/>
<b>NET ASSETS</b>		-	34,303	34,303	43,661
		<hr/>	<hr/>	<hr/>	<hr/>
<b>FUNDS</b>	8				
Endowment funds				34,303	43,661
				<hr/>	<hr/>
<b>TOTAL FUNDS</b>				34,303	43,661
				<hr/>	<hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 27/05/2025 and were signed on its behalf by:



.....  
C Sharratt - Trustee

Libby Mae's Little Angels

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

**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, with the exception of investments which are included at market value.

**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.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% on cost
Motor vehicles	- 25% on reducing balance

**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.

**Libby Mae's Little Angels**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 July 2024**

**2. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 July 2024 nor for the year ended 31 July 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 July 2024 nor for the year ended 31 July 2023.

**3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Endowment fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	-	65,524	65,524
<b>EXPENDITURE ON</b>			
Raising funds	-	57,744	57,744
<b>Charitable activities</b>			
General activities	-	7,849	7,849
<b>Total</b>	-	65,593	65,593
<b>NET INCOME/(EXPENDITURE)</b>	-	(69)	(69)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	-	43,730	43,730
<b>TOTAL FUNDS CARRIED FORWARD</b>	-	43,661	43,661

**4. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>			
At 1 August 2023 and 31 July 2024	2,612	9,710	12,322
<b>DEPRECIATION</b>			
At 1 August 2023	2,612	4,248	6,860
Charge for year	-	1,366	1,366
At 31 July 2024	2,612	5,614	8,226
<b>NET BOOK VALUE</b>			
At 31 July 2024	-	4,096	4,096
At 31 July 2023	-	5,462	5,462

Libby Mae's Little Angels

Notes to the Financial Statements - continued  
for the Year Ended 31 July 2024

5. **FIXED ASSET INVESTMENTS**

	Listed investments £
<b>MARKET VALUE</b>	
At 1 August 2023	20,000
Disposals	(5,600)
At 31 July 2024	<u>14,400</u>
<b>NET BOOK VALUE</b>	
At 31 July 2024	<u>14,400</u>
At 31 July 2023	<u>20,000</u>

There were no investment assets outside the UK.

6. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.7.24 £	31.7.23 £
Prepayments	53	138
	<u>53</u>	<u>138</u>

7. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.7.24 £	31.7.23 £
Trade creditors	330	-
Other creditors	348	630
	<u>678</u>	<u>630</u>

8. **MOVEMENT IN FUNDS**

	At 1.8.23 £	Net movement in funds £	At 31.7.24 £
<b>Endowment funds</b>			
Endowment fund	43,661	(9,358)	34,303
	<u>43,661</u>	<u>(9,358)</u>	<u>34,303</u>
<b>TOTAL FUNDS</b>	<u>43,661</u>	<u>(9,358)</u>	<u>34,303</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Endowment funds</b>			
Endowment fund	72,502	(81,860)	(9,358)
	<u>72,502</u>	<u>(81,860)</u>	<u>(9,358)</u>
<b>TOTAL FUNDS</b>	<u>72,502</u>	<u>(81,860)</u>	<u>(9,358)</u>

**Libby Mae's Little Angels**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 July 2024**

**8. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.8.22 £	Net movement in funds £	At 31.7.23 £
<b>Endowment funds</b>			
Endowment fund	43,730	(69)	43,661
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>43,730</u>	<u>(69)</u>	<u>43,661</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Endowment funds</b>			
Endowment fund	65,524	(65,593)	(69)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>65,524</u>	<u>(65,593)</u>	<u>(69)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.8.22 £	Net movement in funds £	At 31.7.24 £
<b>Endowment funds</b>			
Endowment fund	43,730	(9,427)	34,303
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>43,730</u>	<u>(9,427)</u>	<u>34,303</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Endowment funds</b>			
Endowment fund	138,026	(147,453)	(9,427)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>138,026</u>	<u>(147,453)</u>	<u>(9,427)</u>

**Libby Mae's Little Angels**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 July 2024**

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 July 2024.

**Libby Mae's Little Angels**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 July 2024**

	31.7.24	31.7.23
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	<u>72,502</u>	<u>65,524</u>
<b>Total incoming resources</b>	<b>72,502</b>	<b>65,524</b>
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Charitable expenditure	<b>74,533</b>	<b>57,744</b>
<b>Support costs</b>		
<b>Management</b>		
Office maintenance	<b>598</b>	1,093
Rent	<b>920</b>	1,032
Insurance	-	142
Motor expenses	<b>795</b>	540
Telephone	<b>3,149</b>	2,435
Motor vehicles	<b>1,365</b>	1,821
	<u>6,827</u>	<u>7,063</u>
<b>Finance</b>		
Bank charges	<b>152</b>	176
<b>Governance costs</b>		
Bookkeeping	-	280
Accountancy and legal fees	<b>348</b>	330
	<u>348</u>	<u>610</u>
<b>Total resources expended</b>	<b>81,860</b>	<b>65,593</b>
<b>Net expenditure</b>	<b><u>(9,358)</u></b>	<b><u>(69)</u></b>

This page does not form part of the statutory financial statements

**LIBBY MAE'S LITTLE ANGELS**

England & Wales - Charity number 1153090

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# Accounts

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**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 July 2023**  
**for**  
**Libby Mae's Little Angels**

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Attwoods  
Chartered Certified Accountants  
182 Worcester Road  
Bromsgrove  
Worcestershire  
B61 7AZ

**Libby Mae's Little Angels**

**Contents of the Financial Statements**  
**for the Year Ended 31 July 2023**

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## Libby Mae's Little Angels

### Report of the Trustees for the Year Ended 31 July 2023

The trustees present their report with the financial statements of the charity for the year ended 31 July 2023. 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) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The Charity's objectives are the provision of resources and equipment for neo-natal units to relieve the suffering and emotional distress of persons who have experienced the loss of a child, in particular, but not exclusively by supporting newly bereaved parents by the provision of memory boxes.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

This year we have seen a recovery from the COVID-19 pandemic. Carnivals and fetes have resumed and the public have regained their confidence to attend events which saw a noticeable increase in attendees at our annual ball which generates funds. We continued to provide required resources to the neonatal units and improved the facilities for parents and families. We supplied and delivered Mothers Day and Christmas gifts to the units.

Our social media has grown and we have used this source to continue to engage with supporters. Corporate supporters have resumed their fundraising efforts and we hope to see a return over the coming months.

We have continued to distribute our Memory Boxes to the neonatal units which are given to parents who suffer a bereavement.

We continue to build up good relationships with consultants and hospital staff throughout the region and work with suppliers to negotiate discounts for any equipment that we purchase.

#### **FINANCIAL REVIEW**

##### **Financial position**

The Charity is solely funded by voluntary donations and fundraising events and only has minimal expenses so it has not been necessary to set a formal reserve.

Our plans for the future are to keep growing the Charity so that we can support more and more families and babies on their neonatal journey, to help raise more awareness of our cause and to continue to supply memory boxes to families who experience a neonatal death, this will in turn lead to further charitable donations. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

##### **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.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1153090

##### **Principal address**

12 Ash Drive  
Catshill  
Bromsgrove  
Worcestershire  
B61 0LF

Libby Mae's Little Angels

Report of the Trustees  
for the Year Ended 31 July 2023

**Trustees**

Ms C Sharratt Chair  
R Sharratt Trustee  
S Ravenscroft Trustee  
Ms S Bird Trustee  
M Barber Trustee

**Independent Examiner**

Ben Newbury FCCA  
Attwoods  
Chartered Certified Accountants  
182 Worcester Road  
Bromsgrove  
Worcestershire  
B61 7AZ

Approved by order of the board of trustees on ..... 31/05/24 ..... and signed on its behalf by:



.....  
Ms C Sharratt - Trustee

**Independent Examiner's Report to the Trustees of  
Libby Mae's Little Angels**

**Independent examiner's report to the trustees of Libby Mae's Little Angels**

I report to the charity trustees on my examination of the accounts of Libby Mae's Little Angels (the Trust) for the year ended 31 July 2023.

**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.



Ben Newbury FCCA

Attwoods  
Chartered Certified Accountants  
182 Worcester Road  
Bromsgrove  
Worcestershire  
B61 7AZ

Date: ..... 31/05/2024 .....

**Libby Mae's Little Angels**

**Statement of Financial Activities**  
**for the Year Ended 31 July 2023**

	Notes	Unrestricted fund £	Endowment fund £	31.7.23 Total funds £	31.7.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		-	65,524	65,524	53,376
		<u>-</u>	<u>65,524</u>	<u>65,524</u>	<u>53,376</u>
<b>EXPENDITURE ON</b>					
Raising funds		-	57,744	57,744	41,593
<b>Charitable activities</b>					
General activities		-	7,849	7,849	7,116
		<u>-</u>	<u>7,849</u>	<u>7,849</u>	<u>7,116</u>
<b>Total</b>		<u>-</u>	<u>65,593</u>	<u>65,593</u>	<u>48,709</u>
<b>NET INCOME/(EXPENDITURE)</b>		-	(69)	(69)	4,667
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		-	43,730	43,730	39,063
		<u>-</u>	<u>43,730</u>	<u>43,730</u>	<u>39,063</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>-</u>	<u>43,661</u>	<u>43,661</u>	<u>43,730</u>

The notes form part of these financial statements

Libby Mae's Little Angels

Balance Sheet  
31 July 2023

	Notes	Unrestricted fund £	Endowment fund £	31.7.23 Total funds £	31.7.22 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	4	-	5,462	5,462	7,282
Investments	5	-	20,000	20,000	20,000
		-----	-----	-----	-----
		-	25,462	25,462	27,282
<b>CURRENT ASSETS</b>					
Debtors	6	-	138	138	142
Cash at bank		-	18,691	18,691	16,606
		-----	-----	-----	-----
		-	18,829	18,829	16,748
<b>CREDITORS</b>					
Amounts falling due within one year	7	-	(630)	(630)	(300)
		-----	-----	-----	-----
<b>NET CURRENT ASSETS</b>		-	18,199	18,199	16,448
		-----	-----	-----	-----
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		-	43,661	43,661	43,730
		-----	-----	-----	-----
<b>NET ASSETS</b>		-	43,661	43,661	43,730
		=====	=====	=====	=====
<b>FUNDS</b>					
Endowment funds	8			43,661	43,730
				-----	-----
<b>TOTAL FUNDS</b>				43,661	43,730
				=====	=====

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:



.....  
C Sharratt - Trustee

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

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, with the exception of investments which are included at market value.

**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.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% on cost
Motor vehicles	- 25% on reducing balance

**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.

Libby Mae's Little Angels

Notes to the Financial Statements - continued  
for the Year Ended 31 July 2023

**2. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 July 2023 nor for the year ended 31 July 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 July 2023 nor for the year ended 31 July 2022.

**3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Endowment fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	-	53,376	53,376
<b>EXPENDITURE ON</b>			
Raising funds	-	41,593	41,593
<b>Charitable activities</b>			
General activities	-	7,116	7,116
<b>Total</b>	-	48,709	48,709
<b>NET INCOME</b>	-	4,667	4,667
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	-	39,063	39,063
<b>TOTAL FUNDS CARRIED FORWARD</b>	-	43,730	43,730

**4. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>			
At 1 August 2022 and 31 July 2023	2,612	9,710	12,322
<b>DEPRECIATION</b>			
At 1 August 2022	2,612	2,428	5,040
Charge for year	-	1,820	1,820
At 31 July 2023	2,612	4,248	6,860
<b>NET BOOK VALUE</b>			
At 31 July 2023	-	5,462	5,462
At 31 July 2022	-	7,282	7,282

Libby Mae's Little Angels

Notes to the Financial Statements - continued  
for the Year Ended 31 July 2023

**5. FIXED ASSET INVESTMENTS**

	Listed investments £
<b>MARKET VALUE</b>	
At 1 August 2022 and 31 July 2023	<u>20,000</u>
<b>NET BOOK VALUE</b>	
At 31 July 2023	<u>20,000</u>
At 31 July 2022	<u>20,000</u>

There were no investment assets outside the UK.

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.7.23 £	31.7.22 £
Prepayments	<u>138</u>	<u>142</u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.7.23 £	31.7.22 £
Other creditors	<u>630</u>	<u>300</u>

**8. MOVEMENT IN FUNDS**

	At 1.8.22 £	Net movement in funds £	At 31.7.23 £
<b>Endowment funds</b>			
Endowment fund	43,730	(69)	43,661
<b>TOTAL FUNDS</b>	<u>43,730</u>	<u>(69)</u>	<u>43,661</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Endowment funds</b>			
Endowment fund	65,524	(65,593)	(69)
<b>TOTAL FUNDS</b>	<u>65,524</u>	<u>(65,593)</u>	<u>(69)</u>

Libby Mae's Little Angels

Notes to the Financial Statements - continued  
for the Year Ended 31 July 2023

8. **MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.8.21 £	Net movement in funds £	At 31.7.22 £
<b>Endowment funds</b>			
Endowment fund	39,063	4,667	43,730
<b>TOTAL FUNDS</b>	<u>39,063</u>	<u>4,667</u>	<u>43,730</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Endowment funds</b>			
Endowment fund	53,376	(48,709)	4,667
<b>TOTAL FUNDS</b>	<u>53,376</u>	<u>(48,709)</u>	<u>4,667</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.8.21 £	Net movement in funds £	At 31.7.23 £
<b>Endowment funds</b>			
Endowment fund	39,063	4,598	43,661
<b>TOTAL FUNDS</b>	<u>39,063</u>	<u>4,598</u>	<u>43,661</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Endowment funds</b>			
Endowment fund	118,900	(114,302)	4,598
<b>TOTAL FUNDS</b>	<u>118,900</u>	<u>(114,302)</u>	<u>4,598</u>

**Libby Mae's Little Angels**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 July 2023**

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 July 2023.

Libby Mae's Little Angels

Detailed Statement of Financial Activities  
for the Year Ended 31 July 2023

	31.7.23 £	31.7.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	65,524	53,376
<b>Total incoming resources</b>	<b>65,524</b>	<b>53,376</b>
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Charitable expenditure	57,744	41,593
<b>Support costs</b>		
<b>Management</b>		
Office maintenance	1,093	943
Rent	1,032	1,032
Insurance	142	-
Motor expenses	540	523
Telephone	2,435	1,798
Motor vehicles	1,821	2,428
	<b>7,063</b>	<b>6,724</b>
<b>Finance</b>		
Bank charges	176	92
<b>Governance costs</b>		
Bookkeeping	280	-
Accountancy and legal fees	330	300
	<b>610</b>	<b>300</b>
Total resources expended	<b>65,593</b>	<b>48,709</b>
<b>Net (expenditure)/income</b>	<b>(69)</b>	<b>4,667</b>

This page does not form part of the statutory financial statements

**LIBBY MAE'S LITTLE ANGELS**

England & Wales - Charity number 1153090

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# Accounts

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**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 July 2022**  
**for**  
**Libby Mae's Little Angels**

Attwoods  
Chartered Certified Accountants  
182 Worcester Road  
Bromsgrove  
Worcestershire  
B61 7AZ

**Libby Mae's Little Angels**

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**for the Year Ended 31 July 2022**

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## **Libby Mae's Little Angels**

### **Report of the Trustees** **for the Year Ended 31 July 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 July 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) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The Charity's objectives are the provision of resources and equipment for neo-natal units to relieve the suffering and emotional distress of persons who have experienced the loss of a child, in particular, but not exclusively by supporting newly bereaved parents by the provision of memory boxes.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

A year that started off very slowly with not many fundraising opportunities due to the on-going COVID-19 pandemic. We continued to hold online quizzes and raffles to keep our supporters engaged and to keep money coming in. Summer events were again very minimal but the end of the year was better as we were able to plan and hold our annual ball which allowed us to boost our fundraising. We continued to provide required resources to the neo-natal units and improved the facilities for parents and families. We supplied and delivered Mothers Day and Christmas gifts to the units.

It's been difficult to gain new support other than through social media due to not being visible in our community. Corporate support has also been minimal due to lockdowns as a result of the pandemic.

Libby Mae's Little Angels have worked on growing our social media to gain more awareness of our charity.

We have continued to distribute our Memory Boxes to the neo-natal units which are given to parents who suffer a bereavement

We continue to build up good relationships with consultants and hospital staff throughout the region and work with suppliers to negotiate discounts for any equipment that we purchase.

#### **FINANCIAL REVIEW**

##### **Financial position**

The Charity is solely funded by voluntary donations and fundraising events and only has minimal expenses so it has not been necessary to set a formal reserve.

Our plans for the future are to keep growing the Charity so that we can support more and more families and babies on their neonatal journey, to help raise more awareness of our cause, to continue to supply memory boxes to families who experience a neonatal death, this will in turn lead to further charitable donations. We aim for the future to be able to support a wider geographic area. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

##### **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.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1153090

**Libby Mae's Little Angels**

**Report of the Trustees**  
**for the Year Ended 31 July 2022**

**Principal address**

12 Ash Drive  
Catshill  
Bromsgrove  
Worcestershire  
B61 0LF

**Trustees**

Ms C Sharratt Chair  
R Sharratt Trustee  
S Ravenscroft Trustee  
Ms S Bird Trustee  
M Barber Trustee (appointed 26.7.22)

**Independent Examiner**

Ben Newbury FCCA  
Attwoods  
Chartered Certified Accountants  
182 Worcester Road  
Bromsgrove  
Worcestershire  
B61 7AZ

Approved by order of the board of trustees on ..... *31/05/2023* ..... and signed on its behalf by:



.....  
Ms C Sharratt - Trustee

**Independent Examiner's Report to the Trustees of  
Libby Mae's Little Angels**

**Independent examiner's report to the trustees of Libby Mae's Little Angels**

I report to the charity trustees on my examination of the accounts of Libby Mae's Little Angels (the Trust) for the year ended 31 July 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.



Ben Newbury FCCA

Attwoods  
Chartered Certified Accountants  
182 Worcester Road  
Bromsgrove  
Worcestershire  
B61 7AZ

Date: ..... 31/05/2023 .....

**Libby Mae's Little Angels**

**Statement of Financial Activities**  
**for the Year Ended 31 July 2022**

	Notes	Unrestricted fund £	Endowment fund £	31.7.22 Total funds £	31.7.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		-	53,376	53,376	16,508
		<hr/>	<hr/>	<hr/>	<hr/>
<b>EXPENDITURE ON</b>					
Raising funds		-	41,593	41,593	35,187
<b>Charitable activities</b>					
General activities		-	7,116	7,116	4,706
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total</b>		-	48,709	48,709	39,893
		<hr/>	<hr/>	<hr/>	<hr/>
<b>NET INCOME/(EXPENDITURE)</b>		-	4,667	4,667	(23,385)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		-	39,063	39,063	62,448
		<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>		-	43,730	43,730	39,063
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

**Libby Mae's Little Angels**

**Balance Sheet**  
**31 July 2022**

	Notes	Unrestricted fund £	Endowment fund £	31.7.22 Total funds £	31.7.21 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	4	-	7,282	7,282	9,710
Investments	5	-	20,000	20,000	20,000
		-	27,282	27,282	29,710
<b>CURRENT ASSETS</b>					
Debtors	6	-	142	142	788
Cash at bank and in hand		-	16,606	16,606	9,372
		-	16,748	16,748	10,160
<b>CREDITORS</b>					
Amounts falling due within one year	7	-	(300)	(300)	(807)
<b>NET CURRENT ASSETS</b>					
		-	16,448	16,448	9,353
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		-	43,730	43,730	39,063
<b>NET ASSETS</b>					
		-	43,730	43,730	39,063
<b>FUNDS</b>					
Endowment funds	8			43,730	39,063
<b>TOTAL FUNDS</b>					
				43,730	39,063

The financial statements were approved by the Board of Trustees and authorised for issue on 31/05/2023 and were signed on its behalf by:



.....  
C Sharratt - Trustee

**Libby Mae's Little Angels**

**Notes to the Financial Statements**  
**for the Year Ended 31 July 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, with the exception of investments which are included at market value.

**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.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

**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.

**2. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 July 2022 nor for the year ended 31 July 2021.

**Libby Mae's Little Angels**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 July 2022**

**3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Endowment fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	-	16,508	16,508
<b>EXPENDITURE ON</b>			
Raising funds	-	35,187	35,187
<b>Charitable activities</b>			
General activities	-	4,706	4,706
<b>Total</b>	-	39,893	39,893
<b>NET INCOME/(EXPENDITURE)</b>	-	(23,385)	(23,385)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	-	62,448	62,448
<b>TOTAL FUNDS CARRIED FORWARD</b>	-	39,063	39,063

**4. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>			
At 1 August 2021 and 31 July 2022	2,612	9,710	12,322
<b>DEPRECIATION</b>			
At 1 August 2021	2,612	-	2,612
Charge for year	-	2,428	2,428
At 31 July 2022	2,612	2,428	5,040
<b>NET BOOK VALUE</b>			
At 31 July 2022	-	7,282	7,282
At 31 July 2021	-	9,710	9,710

Libby Mae's Little Angels

Notes to the Financial Statements - continued  
for the Year Ended 31 July 2022

**5. FIXED ASSET INVESTMENTS**

		Listed investments £
<b>MARKET VALUE</b>		
At 1 August 2021 and 31 July 2022		<u>20,000</u>
<b>NET BOOK VALUE</b>		
At 31 July 2022		<u>20,000</u>
At 31 July 2021		<u>20,000</u>

There were no investment assets outside the UK.

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.7.22 £	31.7.21 £
Trade debtors	-	19
Other debtors	-	769
Prepayments	<u>142</u>	-
	<u>142</u>	<u>788</u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.7.22 £	31.7.21 £
Trade creditors	-	791
Other creditors	<u>300</u>	16
	<u>300</u>	<u>807</u>

**8. MOVEMENT IN FUNDS**

	At 1.8.21 £	Net movement in funds £	At 31.7.22 £
<b>Endowment funds</b>			
Endowment fund	<u>39,063</u>	<u>4,667</u>	<u>43,730</u>
<b>TOTAL FUNDS</b>	<u>39,063</u>	<u>4,667</u>	<u>43,730</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Endowment funds</b>			
Endowment fund	<u>53,376</u>	<u>(48,709)</u>	<u>4,667</u>
<b>TOTAL FUNDS</b>	<u>53,376</u>	<u>(48,709)</u>	<u>4,667</u>

**Libby Mae's Little Angels**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 July 2022**

**8. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.8.20 £	Net movement in funds £	At 31.7.21 £
<b>Endowment funds</b>			
Endowment fund	62,448	(23,385)	39,063
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>62,448</u>	<u>(23,385)</u>	<u>39,063</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Endowment funds</b>			
Endowment fund	16,508	(39,893)	(23,385)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>16,508</u>	<u>(39,893)</u>	<u>(23,385)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.8.20 £	Net movement in funds £	At 31.7.22 £
<b>Endowment funds</b>			
Endowment fund	62,448	(18,718)	43,730
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>62,448</u>	<u>(18,718)</u>	<u>43,730</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Endowment funds</b>			
Endowment fund	69,884	(88,602)	(18,718)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>69,884</u>	<u>(88,602)</u>	<u>(18,718)</u>

**Libby Mae's Little Angels**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 July 2022**

**9. RELATED PARTY DISCLOSURES**

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

**Libby Mae's Little Angels**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 July 2022**

	31.7.22 £	31.7.21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	<u>53,376</u>	<u>16,508</u>
<b>Total incoming resources</b>	<b>53,376</b>	<b>16,508</b>
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Charitable expenditure	<b>41,593</b>	35,187
<b>Support costs</b>		
<b>Management</b>		
Hire of plant and machinery	943	363
Rent	1,032	1,032
Motor expenses	523	660
Telephone	1,798	1,776
Postage and stationery	-	875
Motor vehicles	<u>2,428</u>	<u>-</u>
	<b>6,724</b>	<b>4,706</b>
<b>Finance</b>		
Bank charges	<b>92</b>	-
<b>Governance costs</b>		
Accountancy and legal fees	<u>300</u>	<u>-</u>
<b>Total resources expended</b>	<b>48,709</b>	<b>39,893</b>
<b>Net income/(expenditure)</b>	<b><u>4,667</u></b>	<b><u>(23,385)</u></b>

This page does not form part of the statutory financial statements