

Little People UK

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

for the year ended

31 May 2023

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Little People UK

CHARITY REFERENCE AND ADMINISTRATIVE DETAILS
for the year ended 31 May 2023

Trustees	Andrew Smith (Chair) Stuart Walker Kay Kelly Jayne Hill Charlie McGreal Danielle Webb Laura Smith Andrew Moyes
Charity Registered Number	1161274
Registered Office	PO Box 1292 Peterborough PE2 2NT
Administrator	Rebecca Nuttall
Accountants	Duncan and Toplis Limited Enterprise Way Pinchbeck Spalding Lincolnshire PE11 3YR

Little People UK

TRUSTEES' ANNUAL REPORT

for the year ended 31 May 2023

The Trustees present their annual report together with the financial statements of Little People UK (the Charity) for the year ended 31 May 2023. The Trustees confirm that the Annual report and financial statements of the Charity comply with the current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015).

Change of status

On 1st of June 2018 the charity converted to a Charitable Incorporated Organisation (CIO). The charity was previously an unincorporated charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. Constitution

Little People UK is governed by our constitution, adopted on 1 June 2018. This was written following the guidance of and to comply with the charity commission.

The principal object of Little People UK is to provide friendship and support to people with dwarfism, their families and friends, and help build a positive future for those individuals.

b. Method of appointment or election of Trustees

The management of Little People UK is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed, forming a committee.

It is such that there are currently 8 trustees, all of who are nominated to join the committee prior to the annual general meeting and then subsequently voted on to the committee by Little People UK members during the annual general meeting. Each trustee effectively resigns from the committee at the annual general meeting, requiring nomination and election for a subsequent term.

c. Policies adopted for the induction and training of Trustees

The charity provides new Council of Management members with an induction pack and mentoring from the Chair.

d. Organisational structure and decision making

Currently, there are 8 Trustees, including a Chair, Vice Chair, Secretary and Treasurer. All decisions are put to the vote at committee meetings or via poll using email.

e. Risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

Little People UK

TRUSTEES' ANNUAL REPORT continued...
for the year ended 31 May 2023

Key objectives and priorities -

- Building a sustainable and diverse funding base.
- We aim to be an essential resource for little people, their families, friends and allied professionals.
- We offer friendship, support and advice to all little people in the UK.
- We aim to help members develop confidence, improve self-esteem and build resilience through a blend of social, educational and wellbeing activities.

Activities for achieving objectives

Little People UK have seen some major changes in the trustees board over the last 12 months, however the current trustees have been quick to adapt to the new roles and positions. Taking the opportunity to develop some new online sessions, organise our two annual events and make plans for the next 12 months and beyond.

Online workshops and discussion groups

The subscription of a Zoom account has continued to provide the flexibility to connect our membership across the UK with each other in a virtual capacity. Throughout the year we have delivered weekly and monthly sessions via Zoom in order to provide emotional, educational and social support. For example: LPUK Book Club, LPUK Youth Group and LPUK Mum's Group, we have also introduced a number of social media groups such as: LPUK Gardening Club and LPUK Mum's Group, whilst developing a regular schedule of daily posts to increase engagement to the wider community online.

Regional Meetings

We held a Regional Meeting in Southend-on-Sea as a taster for how to develop such activities in the future, we had a number of new family's attend were appraised at how accessible regional meetings are.

Trustee Zoom meetings

LPUK Trustee meetings have continued to take place online, as it provided a convenient way for the board of trustees to meet regularly to introduce and progress a number of important projects. This method of working is proving to be exceptionally efficient in terms of time and finances and will continue for the foreseeable.

Membership database

After recognising that our membership database was outdated and provided little demographic information, we have developed and introduced a new membership database to gather improved information, more versatile for our needs to help secure funding and allow us to identify the areas of focus to support our members.

Information booklets

We have revisited the development of our hospital information guidebooks, with inclusion of the membership, to ensure the information we provide is accurate and up to date with the community of today. We have some work to do on these, however we have good foundations to continue the progress in the coming years.

Training

Trustees have attended training events through High Speed Training, online training sessions focusing on Data Protection, Safeguarding and Mental Wellbeing, developing skills in all these areas to ensure we can offer appropriate support, whilst also being able to signpost other professional bodies if necessary. Trustees also continued to attend sessions by NICE, to learn about the procedure by which new drugs developed would be regulated for people with dwarfism, which is currently a pertinent issue within the community.

Little People UK

TRUSTEES' ANNUAL REPORT continued...

for the year ended 31 May 2023

Networking and collaborations

Working online has helped us develop and form a number of connections with organisations both across the UK and worldwide, for example: we have continued our work with Peterborough Physical Disability Partnership Boards being involved in conversation regarding Hate Crime and making the physical surroundings more suitable for people with a wide range of disabilities including dwarfism. We have connected with members of MET Police to discuss how they can support our members in terms of Hate Crime, raising awareness of dwarfism and improving society opinions of people with dwarfism. We have also continued our connections with Changing Faces to support each other in the process of raising awareness of people with physical differences and promoted their workshops, which will be of benefit to our members. We have offered guidance to the tv show Hollyoaks, to support one of our members in their workplace to ensure it was a safe a comfortable environment, whilst also advising on the scripts to ensure the representation of people with dwarfism was accurate, from this we have developed a Media Guidance booklet which can be used should we get any other media enquiries of this nature.

Business Plan development

We have developed our business plan to a more structured and formal document to represent the growing organisation, focussing our plans for future and ensure this is reviewed at our monthly trustee meetings.

Fundraising

Our funding comes totally from members, since COVID there has been a huge impact on our fundraising activities. However, in the last 12 months we have worked hard to promote the need for fundraising and encourage members to take on opportunities, providing ideas and support, whilst also sharing those undertaking activities.

Plans for the future

Developing a sustainable and diverse funding base remains a key priority, with an annual business plan, budget forecast and plans for a new membership database, the board feel the future is positive. We have planned an online schedule for the LPUK Youth Group and will continue discussions to develop other groups as and when they are suitable. We also plan on developing our Regional Meetings to offer something for more members around the UK. Improving awareness of dwarfism also continues to be a priority and the Hospital Guidance project is an amazing opportunity for LPUK to raise awareness, along with our plans to work collaboratively with other dwarfism charities, along with other organisations who can support and guide us through projects and development into the future.

Little People UK

TRUSTEES' ANNUAL REPORT continued...
for the year ended 31 May 2023

Trustees' responsibilities statement

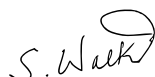
The trustees (who are also the directors of Little People UK for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

This report was approved by the Trustees on17/2/24..... and signed on their behalf by:



Stuart Walker, Treasurer

Little People UK

INDEPENDENT EXAMINER'S REPORT

for the year ended 31 May 2023

Independent examiner's report to the Trustees of Little People UK

I report to the charity trustees on my examination of the financial statements of the Charity for the year ended 31 May 2023 which are set out on pages 7 to 16.

Responsibilities and basis of report

As the charity's trustees 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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the 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 charity 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.

Signed:

Dated: 19 February 2024



Alistair Main FCA
Duncan and Toplis Limited
Enterprise Way
Pinchbeck
Spalding
Lincolnshire
PE11 3YR

LITTLE PEOPLE UK

STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 May 2023

		Unrestricted funds £	Restricted fund £	2023 Total funds £	2021/2 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	23,358	-	23,358	15,017
Charitable activities	3	26,210	-	26,210	25,146
Other trading activities	4	603	-	603	984
Investment income	5	486	-	486	7
Other income	6	<u>819</u>	<u>-</u>	<u>819</u>	<u>96</u>
		51,476	-	51,476	41,250
EXPENDITURE ON					
Raising funds		125	-	125	414
Charitable activities	7	74,682	-	74,682	40,236
Other		<u>5,547</u>	<u>-</u>	<u>5,547</u>	<u>6,220</u>
Total		80,354	-	80,354	46,870
NET (EXPENDITURE)					
		(28,878)	-	(28,878)	(5,620)
RECONCILIATION OF FUNDS					
Total funds brought forward		100,125	-	100,125	105,745
TOTAL FUNDS CARRIED FORWARD		<u>71,247</u>	<u>-</u>	<u>71,247</u>	<u>100,125</u>

All income and expenditure derive from continuing activities.

LITTLE PEOPLE UK

BALANCE SHEET

at 31 May 2023

	Note	£	2023 £	£	2022 £
Current assets					
Stock		3,629		2,007	
Cash at bank		<u>69,283</u>		<u>99,481</u>	
			72,912		101,488
Creditors: amounts falling due within one year	11	<u>(1,665)</u>		<u>(1,463)</u>	
Net current assets			<u>71,247</u>		<u>100,125</u>
Net assets			<u>71,247</u>		<u>100,125</u>
Charity funds					
Unrestricted funds	12		<u>71,247</u>		<u>100,125</u>
Total funds			<u>71,247</u>		<u>100,125</u>

The financial statements were approved and authorised for issue by the Trustees on and signed on their behalf, by:

Stuart Walker, Treasurer

The notes on pages 9 to 14 form part of these financial statements.

LITTLE PEOPLE UK

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 May 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1.1 GENERAL INFORMATION AND BASIS OF PREPARATION

Little People UK is a Charitable Incorporated Organisation whose principle office is in England. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the Charity's operations and principal activities are to provide friendship and support to people with dwarfism, their families and friends, and help build a positive future for those individuals.

The Charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the Charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

As of 1 June 2018, the charity has converted to a Charitable Incorporated Organisation with all assets of the existing charity transferred to this new entity.

1.2 FUNDS

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

1.3 INCOME RECOGNITION

All incoming resources are included in the Statement of Financial Activities (SoFA) when the Charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

For donations to be recognised the Charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the Charity and it is probable that they will be fulfilled.

Income tax recoverable in relation to donations received under Gift Aid is recognised at the date of the submission of the claim.

LITTLE PEOPLE UK

NOTES TO THE FINANCIAL STATEMENTS continued

For the year ended 31 May 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES(continued)

1.4 EXPENDITURE RECOGNITION

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

1.5 DEBTORS AND CREDITORS RECEIVABLE / PAYABLE WITHIN ONEYEAR

Debtors are recognised when the Charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

Creditors are recognised when the Charity has a present legal or constructive obligation resulting from a past event and the settlement is expected to result in an outflow of economic benefits.

1.6 FINANCIAL INSTRUMENTS

The Charity holds basic financial instruments.

Section 11.35 of FRS102 SORP 2015 for basic financial instruments requires an entity to disclose the carrying amounts of its financial assets and financial liabilities at the reporting date.

Cash at bank - is classified as a basic financial instrument and is measured at face value.

Liabilities - accruals will be classified as financial instruments and are measured at amortised cost.

1.7 GOING CONCERN

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the Charity to be able to continue as a going concern.

1.8 STOCK

Valuation and work in progress are valued at the lower of cost and estimated selling price less costs to complete and sell and after making due allowance for obsolete and slow-moving items. Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing valuation to their present location and condition.

LITTLE PEOPLE UK

NOTES TO THE FINANCIAL STATEMENTS continued

For the year ended 31 May 2023

1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES(continued)

1.9 JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The following judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies that have had the most significant effect on amounts recognized in the financial statements:

Basis of valuation of financial instruments.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Fundraiser	18,142	11,249
Donations	5,216	3,768
	<u>23,358</u>	<u>15,017</u>

3. CHARITABLE ACTIVITIES

	2023	2022
	£	£
Convention fees	22,195	950
LPUK birthday party	2,885	21,771
Membership fees	490	20
Events	-	-
Loan scheme	<u>640</u>	<u>2,405</u>
	<u>26,210</u>	<u>25,146</u>

4. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Sales of merchandise	<u>603</u>	<u>984</u>
	<u>603</u>	<u>984</u>

5. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>486</u>	<u>7</u>
	<u>486</u>	<u>7</u>

LITTLE PEOPLE UK

NOTES TO THE FINANCIAL STATEMENTS continued...

For the year ended 31 May 2023

6. OTHER INCOME

	2023	2022
	£	£
Sundry income	819	96
	<u>819</u>	<u>96</u>

7. EXPENDITURE

	Direct costs	Support costs (See note 8)	Totals
	£	£	£
Raising funds	125	-	125
Charitable activities	74,682	-	74,682
Other	1,559	3,988	5,547
	<u>76,366</u>	<u>3,988</u>	<u>80,354</u>

8. SUPPORT COSTS

	Other	Governance costs	Totals
	£	£	£
Meeting expenses	882	-	882
Postage and stationery	147	-	147
Telephone	138	-	138
Insurance	-	593	593
Data protection	-	-	-
Sundry	1,148	-	1,148
Accountancy and professional fees	-	1,080	1,080
Justgiving	-	-	-
	<u>7,315</u>	<u>1,673</u>	<u>3,988</u>

9. STAFF COSTS

Staff costs were as follows:

	2023	2022
	£	£
Wages	18,354	18,084
Social Security	3,243	1,664
Pension	<u>462</u>	<u>425</u>
	<u>22,059</u>	<u>20,173</u>

LITTLE PEOPLE UK

NOTES TO THE FINANCIAL STATEMENTS continued...

For the year ended 31 May 2023

The average monthly number of employees during the year as follows:

2023 No	2022 No
<u>1</u>	<u>1</u>

No employee received remuneration amounting to more than £60,000 in either year.

10. TRUSTEES' AND KEY MANAGEMENT PERSONNEL REMUNERATION AND EXPENSES

The Trustees neither received nor waived any remuneration in the year (2022 - £Nil).

The total amount of employee benefits received by key management personnel is £22,059 (2022 - £20,173). The Charity consider its key management personnel comprise the Trustees as named on page 1 and the Charity's administrator.

During the year, eight Trustees received reimbursement expenses of £1,074 (2022 - one trustee received reimbursement expenses of £704).

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Accruals and deferred income	1080	990
Other creditors	165	83
Payee & NIC Creditor	420	390
Net wages	<u>-</u>	<u>-</u>
Total	<u>1,665</u>	<u>1,463</u>

12. STATEMENT OF FUNDS

	Brought forward £	Income £	Expenditure £	Carried forward £
UNRESTRICTED FUNDS				
General fund	<u>100,125</u>	<u>51,476</u>	<u>(80,354)</u>	<u>71,247</u>

LITTLE PEOPLE UK

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 May 2023

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2023 £	2022 £
Net current assets	<u>71,247</u>	-	<u>71,247</u>	<u>71,247</u>
Total	<u>71,247</u>	-	<u>71,247</u>	<u>71,247</u>

14. RELATED PARTY TRANSACTIONS

There were no related party transactions in the year.

LITTLE PEOPLE UK

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 May 2023

All unrestricted	2023	2022
	£	£
INCOME AND ENDOWMENTS FROM		
<i>Donations and legacies</i>		
Fundraiser	18,142	11,249
Auction sales	-	-
Donations	<u>5,216</u>	<u>3,768</u>
	23,358	15,017
<i>Charitable activities</i>		
Convention fees	22,195	950
LPUK birthday party	2,885	21,771
Membership fees	490	20
Events	-	-
Loan scheme	<u>640</u>	<u>2,405</u>
	<u>26,210</u>	<u>25,146</u>
<i>Other trading activities</i>		
Sales of merchandise	603	984
<i>Investment income:</i>		
Interest received	486	7
<i>Other incoming resources</i>	<u>819</u>	<u>96</u>
TOTAL RECEIPTS	<u>51,476</u>	<u>41,250</u>
PAYMENTS		
<i>Raising funds</i>		
Merchandise	1,747	501
Stock movement	<u>(1,622)</u>	<u>(87)</u>
	<u>125</u>	<u>414</u>
<i>Charitable activities:</i>		
Convention expenses	46,844	16,033
Event costs	-	-
Advertising and marketing	-	-
Hotel expenses	-	533
Mileage	277	160
Wages	18,354	18,084
Social Security	3,243	1,664
Birthday Party	5,236	2,740
Loan scheme	-	179
Pension (Nest)	462	425
Fundraising Costs	266	
418		
Web Hosting	<u>-</u>	<u>-</u>
	<u>74,682</u>	<u>40,236</u>

LITTLE PEOPLE UK

DETAILED STATEMENT OF FINANCIAL ACTIVITIES continued...

For the year ended 31 May 2023

<i>Other costs</i>	<i>£</i>	<i>£</i>
Postage printing and stationery	147	366
Meeting expenses	882	-
Insurance	593	560
Data protection	-	-
Telephone	138	102
Justgiving	-	-
Sundry	1,148	940
Accountancy and professional fees	1,080	1,758
Web Costs	1440	1,440
Training	-	778
Checks	<u>119</u>	<u>276</u>
	5,547	6,220
 TOTAL PAYMENTS	 <u>80,354</u>	 <u>46,870</u>
 EXCESS PAYMENTS OVER RECEIPTS	 <u>(28,878)</u>	 <u>(5,620)</u>