

Little People UK

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

for the year ended

31 May 2024

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Little People UK

CHARITY REFERENCE AND ADMINISTRATIVE DETAILS
for the year ended 31 May 2024

Trustees	Andrew Smith (Chair) Danielle Webb (Vice Chair) Stuart Walker (Treasurer) Laura Smith Charlie McGreal Jayne Ansell Michelle Webb Jessica Ward Charlotte Thorneycroft Gabriela Boyle
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 2024

The Trustees present their annual report together with the financial statements of Little People UK (the Charity) for the year ended 31 May 2024. 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 2019).

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 10 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 10 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 2024

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 maintained with a consistent board since 2023 with trustees settling in to their roles and developing opportunities, making new partnerships and continuing tasks such as organising annual events.

Online workshops and discussion groups

We have continued our subscription of Zoom to allow us to continue to provide connection with our members outside of in-person activities. We held a few Youth Group sessions, along with continuation of LPUK Book Club. The social media groups introduced last year such as LPUK Gardening Club and LPUK Mum's Group have continued to great success. Allowing us flexibility in providing emotional, educational and social support to our membership. Our daily social media posts have continued and further increase engagement to the wider community online.

Regional Meetings

We held a regional meeting at Longleat Safari Park during April which welcomed a number of new families and allowed members from local areas to meet in a fun, relaxed environment, we have regional meet-ups arranged for the coming 12 months, and we hope to develop these even further by encouraging engagement and participation by members.

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

Our updated membership database has continued to attract new members and the information obtained is useful to determine demographics within LPUK and how we can provide support for all.

Information booklets

Developing our information books is an ongoing process and with the help of our members will be a comprehensive guide to a number of different aspects to support our members.

Training

Trustees have complete online training through High Speed Training, 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.

Little People UK

TRUSTEES' ANNUAL REPORT continued...

for the year ended 31 May 2024

Networking and collaborations

We have continued our relationship with Peterborough Physical Disability Partnership Board being involved in conversations regarding Hate Crime and making the physical surroundings more suitable for people with a wide range of disabilities including dwarfism. We have continued our connection with Cambridgeshire and MET Police to discuss how they can support our members in terms of Hate Crime, inviting representatives to attend our event, in connection to this we have had meetings with the UK's Disabilities Minister in Westminster to raise the profile of the issues people with dwarfism face to the government. We attended the Senedd in Wales during Dwarfism Awareness Month to hold a presentation raising awareness around dwarfism and LPUK, making connections during the session which we have developed further such as arranging to hold a seminar focused on Hate Crime and dwarfism for Victim Support Wales, informing people around dwarfism for Driving Mobility and advising Urban Circle on their disability access for their upcoming festival. We have also formed a partnership with RNIB to collaborate on a workshop around dwarfism and sight loss. Naidex was reintroduced to our network this year, where we attended the two day event and made connections with a number of organisations which we hope to work with in the future to offer more guidance and support to our members.

Fundraising

Our funding still comes solely from members, 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. We have also made a concerted effort to make more funding applications to a variety of organisations which can support a number of our projects in different ways.

Sam Davis

Sadly in March of 2024 one of our co-founders, Samantha Davis, passed away, this had a huge impact on our activities for a few months, as we gave our members and committee time to grieve and come to terms with the devastation. After this, Sam's family setup a fund 'Sammy's Helping Hands' in her honour, to allow members, supporters, friends and family to donate, this fund has been designated for the purpose of supporting our younger members, by way of providing funding for clothing alterations, school equipment, attending events and educational trips. The spending of this fund will be overseen by the family, alongside representatives from the trustee board.

Plans for the future

In the next 12 months we will be holding the aforementioned Hate Crime seminar, RNIB workshop, PD Net and Driving Mobility conference presentations, with the hope of adding to these. Developing a sustainable and diverse funding base still remains a key priority, with an annual business plan and budget forecast. Updating of our website remains a key objective for the next 12 months to raise our profile and bring in funding opportunities. We will continue developing plans for regional meetings to allow greater support more locally for our members, whilst also continuing our annual events. Further to this we will improve awareness of dwarfism within the wider community, along with our plans to work collaboratively with other dwarfism and disability charities, to support each other through projects and development into the future.

Little People UK

TRUSTEES' ANNUAL REPORT continued...
for the year ended 31 May 2024

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 on30 September 2024..... and signed on their behalf by:



Stuart Walker, Treasurer

Little People UK

INDEPENDENT EXAMINER'S REPORT

for the year ended 31 May 2024

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 2024.

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: 30 September 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 2024

		Unrestricted funds	Restricted fund	2024 Total funds	2023 Total funds
		£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	23,440	33,795	57,235	23,358
Charitable activities	3	26,879	-	26,879	26,210
Other trading activities	4	1,195	-	1,195	603
Investment income	5	1,066	-	1,066	486
Other income	6	-	-	-	819
		52,580	33,795	86,375	51,476
EXPENDITURE ON					
Raising funds		1,357	-	1,357	125
Charitable activities	7	59,928	-	59,928	74,682
Other		5,744	-	5,744	5,547
Total		67,029	-	67,029	80,354
NET (EXPENDITURE)		(14,449)	33,795	19,346	(28,878)
RECONCILIATION OF FUNDS					
Total funds brought forward		71,247	-	71,247	100,125
TOTAL FUNDS CARRIED FORWARD		<u>56,798</u>	<u>33,795</u>	<u>90,593</u>	<u>71,247</u>

All income and expenditure derive from continuing activities.

LITTLE PEOPLE UK

BALANCE SHEET

at 31 May 2024

	Note	£	2024 £	£	2023 £
Current assets					
Stock		2,652		3,629	
Cash at bank		<u>90,303</u>		<u>69,283</u>	
			92,955		72,912
Creditors: amounts falling due within one year	11	<u>(2,362)</u>		<u>(1,655)</u>	
Net current assets			<u>90,593</u>		<u>71,247</u>
Net assets			<u>90,593</u>		<u>71,247</u>
Charity funds					
Unrestricted funds	12		56,798		71,247
Restricted funds			<u>33,795</u>		<u>-</u>
Total funds			<u>90,593</u>		<u>71,247</u>

The financial statements were approved and authorised for issue by the Trustees on 30 September 2024 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 2024

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.

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 2024

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 only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

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 2024

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

	Unrestricted funds	Restricted fund	2024	2023
	£	£	£	£
Fundraiser	19,320	-	19,320	18,142
Donations	<u>4,120</u>	<u>33,795</u>	<u>37,915</u>	<u>5,216</u>
	<u>23,440</u>	<u>33,795</u>	<u>57,235</u>	<u>23,358</u>

3. CHARITABLE ACTIVITIES

	2024	2023
	£	£
Convention fees	20,446	22,195
LPUK birthday party	4,725	2,885
Membership fees	1,190	490
Events	-	-
Loan scheme	<u>518</u>	<u>640</u>
	<u>26,879</u>	<u>26,210</u>

4. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Sales of merchandise	<u>1,195</u>	<u>603</u>
	<u>1,195</u>	<u>603</u>

5. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>1,066</u>	<u>486</u>
	<u>1,066</u>	<u>486</u>

LITTLE PEOPLE UK

NOTES TO THE FINANCIAL STATEMENTS continued...

For the year ended 31 May 2024

6. OTHER INCOME

	2024	2023
	£	£
Sundry income	-	819
	<u>-</u>	<u>819</u>

7. EXPENDITURE

	Direct costs	Support costs (See note 8)	Totals
	£	£	£
Raising funds	1,357	-	1,357
Charitable activities	59,928	-	59,928
Other	1,596	4,148	5,744
	<u>62,881</u>	<u>4,148</u>	<u>67,029</u>

8. SUPPORT COSTS

	Other	Governance costs	Totals
	£	£	£
Meeting expenses	319	-	319
Postage and stationery	199	-	199
Telephone	187	-	187
Insurance	-	433	433
Sundry	1,385	-	1,385
Accountancy and professional fees	-	1,625	1,625
	<u>2,090</u>	<u>2,058</u>	<u>4,148</u>

9. STAFF COSTS

Staff costs were as follows:

	2024	2023
	£	£
Wages	21,514	18,354
Social Security	-	3,243
Pension	<u>419</u>	<u>462</u>
	<u>21,933</u>	<u>22,059</u>

LITTLE PEOPLE UK

NOTES TO THE FINANCIAL STATEMENTS continued...

For the year ended 31 May 2024

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

2024 No	2023 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 (2023 - £Nil).

The total amount of employee benefits received by key management personnel is £22,859 (2023 - £22,059). 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 £1,131 (2023 – eight trustees received reimbursement expenses of £1,074).

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Accruals and deferred income	1,150	1,080
Other creditors	92	165
Payee & NIC Creditor	1,120	420
Net wages	<u>-</u>	<u>-</u>
Total	<u>2,362</u>	<u>1,665</u>

12. STATEMENT OF FUNDS

	Brought forward £	Income £	Expenditure £	Carried forward £
UNRESTRICTED FUNDS				
General fund	<u>71,247</u>	<u>57,519</u>	<u>(71,968)</u>	<u>56,798</u>
RESTRICTED FUNDS				
Sammy Davis fund	<u>-</u>	<u>33,795</u>	<u>-</u>	<u>33,795</u>

Sammy Davis Fund

The restricted funds are in relation to the passing of the founder Sammy Davis.

This Fund will be known as Sammys Helping Hands and will be used exclusively for the younger Members to provide professional alteration of School Clothing and sports kit. Also funding for School Trips and events.

LITTLE PEOPLE UK

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 May 2024

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2024 £	2023 £
Net current assets	<u>56,798</u>	<u>33,795</u>	<u>90,593</u>	<u>71,247</u>
Total	<u>56,798</u>	<u>33,795</u>	<u>90,593</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 2024

	Unrestricted funds	Restricted fund	2024 Total funds	2023 Total funds
	£	£	£	£
INCOME AND ENDOWMENTS FROM				
<i>Donations and legacies</i>				
Fundraiser	19,320	-	19,320	18,142
Auction sales	-	-	-	-
Donations	<u>4,120</u>	<u>33,795</u>	<u>37,915</u>	<u>5,216</u>
	23,440	33,795	57,235	23,358
<i>Charitable activities</i>				
Convention fees	20,446	-	20,446	22,195
LPUK birthday party	4,725	-	4,725	2,855
Membership fees	1,190	-	1,190	490
Events	-	-	-	-
Loan scheme	<u>518</u>	-	<u>518</u>	<u>640</u>
	<u>26,879</u>	-	<u>26,879</u>	<u>26,210</u>
<i>Other trading activities</i>				
Sales of merchandise	1,195	-	1,195	603
<i>Investment income:</i>				
Interest received	1,066	-	1,066	486
<i>Other incoming resources</i>				
	-	-	-	819
TOTAL RECEIPTS	<u>52,580</u>	<u>33,795</u>	<u>86,375</u>	<u>51,476</u>
PAYMENTS				
<i>Raising funds</i>				
Merchandise	380	-	380	1,747
Stock movement	<u>977</u>	-	<u>977</u>	<u>(1,622)</u>
	<u>1,357</u>	-	<u>1,357</u>	<u>125</u>
<i>Charitable activities:</i>				
Convention expenses	32,644	-	32,644	46,844
Event costs	-	-	-	-
Advertising and marketing	-	-	-	-
Hotel expenses	-	-	-	-
Mileage	453	-	453	277
Wages	21,514	-	21,514	18,354
Social Security	-	-	-	3,243
Birthday Party	4,082	-	4,082	5,236
Loan scheme	-	-	-	-
Pension (Nest)	419	-	419	462
Fundraising Costs	816	-	816	-
266	-	-	-	-
Web Hosting	-	-	-	-
	<u>59,928</u>	-	<u>59,928</u>	<u>74,682</u>

LITTLE PEOPLE UK

DETAILED STATEMENT OF FINANCIAL ACTIVITIES continued... for the year ended 31 May 2024

	Unrestricted funds	Restricted fund	2024 Total funds	2023 Total funds
	£	£	£	£
<i>Other costs</i>				
Postage printing and stationery	295	-	295	147
Meeting expenses	319	-	319	882
Insurance	433	-	433	593
Data protection	-	-	-	-
Telephone	187	-	187	138
Justgiving	-	-	-	-
Sundry	1,385	-	1,385	1,148
Accountancy and professional fees	1,625	-	1,625	1,080
Web Cost	1,440	-	1,440	1,444
Training	-	-	-	-
Checks	<u>61</u>	-	<u>61</u>	<u>119</u>
	5,744	-	5,744	5,547
TOTAL PAYMENTS	<u>67,029</u>	-	<u>67,029</u>	<u>80,354</u>
EXCESS PAYMENTS OVER RECEIPTS	<u>(14,449)</u>	<u>33,795</u>	<u>19,346</u>	<u>(28,878)</u>