

THE LITTLE THINGS

England & Wales · Charity number 1161803

Details

Status Registered

Legal form CIO

Registered 2015-05-22

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

Contact

Address 2 Waverley Gardens
Ilford
IG6 1PJ

Phone 07308677755

Email thelittlethingscharity@gmail.com

Website www.thelittlethings.org.uk

Activities

Objects: THE OBJECT OF THE CIO IS:- THE ADVANCEMENT OF HEALTH IN AFRICA AND ASIA BY PROVIDING OR ASSISTING IN THE PROVISION OF EQUIPMENT, FACILITIES AND SERVICES IN HOSPITALS NOT NORMALLY PROVIDED BY THE STATUTORY AUTHORITIES.

Activities: The advancement of health in Africa and Asia by providing or assisting in the provision of equipment, facilities and services in hospitals not normally provided by the statutory authorities.

Classification

- **How:** Makes Grants To Organisations
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** Other Defined Groups

Geography

- **Area of benefit:** OVERSEAS
- Nepal
- Sri Lanka
- Tanzania
- Uganda

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£34,508	£13,103	-	-
2023-08-31	£4,768	£1,057	-	-
2022-08-31	£3,395	£26,568	-	-
2021-08-31	£10,433	£7,381	-	-
2020-08-31	£21,147	£14,197	-	-

Trustees

Name	Role	Appointed
RATHAVEN GUNARATNARAJAH	Chair	2015-05-22
Hisanth Muralitharan		2020-10-20
Kayathrie Atputharajah		2020-10-20

THE LITTLE THINGS

England & Wales - Charity number 1161803

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2024
for
The Little Things CIO

Nielsens
Chartered Accountants
The Gatehouse
453 Cranbrook Road
Ilford
Essex
IG2 6EW

The Little Things CIO

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

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The Little Things CIO

Reference and Administrative Details
for the Year Ended 31 August 2024

TRUSTEES	Rathaven Gunaratnarajah Hisanth Muralitharan Kayathrie Atputharajah
PRINCIPAL ADDRESS	2 Waverley Gardens Ilford IG6 1PJ
REGISTERED CHARITY NUMBER	1161803
INDEPENDENT EXAMINER	Nielsens Chartered Accountants The Gatehouse 453 Cranbrook Road Ilford Essex IG2 6EW
BANKERS	NatWest Bank PLC 133 High Street Barkingside Ilford Essex IG6 2BU

The Little Things CIO

Report of the Trustees for the Year Ended 31 August 2024

The trustees present their report with the financial statements of the charity for the year ended 31 August 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 object of the charity is:

The advancement of health in Africa and Asia by providing or assisting in the provision of equipment, facilities and services in hospitals not normally provided by the statutory authorities.

Significant activities

The Little Things has one primary goal, which is to provide vital medical equipment to poorly funded hospitals, and where needed to renovate healthcare facilities to expedite the charity's aim of improving healthcare at the hospitals it supports.

Public benefit

The Trustees have had regard to the Charity Commission's guidance on public benefit.

All the equipment/facilities/services provided by the Charity is given to the hospital without charge. Although the Charity has no direct right or interest in how the hospital is managed, it seeks a voluntary undertaking from the hospital that there will be no charge levied on patients relating to the donated equipment and only minimal charges attributable to any services provided, associated with the equipment.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Little Things continuously looks to undertake further projects involving a complete renovation of the buildings, and installation of vital medical equipment for monitoring and treating the local demographic and surrounding regions. For every project, we will appoint a local lead for the project. They will be responsible for receipting of funds transferred by The Little Things, carefully documenting all of the expenditures involved with the project, and sending proof of how the money is spent. Furthermore, they will be responsible for sending invoices, receipts and photographic images of the progress of the project, as well as coordinating the building renovation and procurement of medical equipment for the relevant units.

Fundraising activities

The fundraising activity throughout the period was similar to previous years, with a heavy focus on repeating successful fundraising events such as skydiving and mountain treks for university students. During the year, the Charity reintroduced the Annual Charity Ball on 21st September 2024, which was a successful relaunch of the event. The Charity aims to host the Skydiving Fundraiser during Q4 2024, with the mountain treks to be postponed to 2025. We therefore emphasised a greater focus from March 2020 to concentrate on social media platforms such as Instagram and Facebook in order to raise funds. The charity seeks to receive donations via these platforms by sharing photographic material from previous successful healthcare projects. We look to host further fundraising activities to help raise funds for planned future projects.

Communication platforms

Facebook, Instagram and You Tube - These interactive platforms have been very useful in promoting news and views among stakeholders, raising awareness and attracting general public attention. Volunteers from The Little Things make routine posts on these social media platforms, using content generated from previous successful healthcare projects and fundraising events. This helps to raise awareness of the charity's work, encourage donations from the viewers and to recruit volunteers and fundraisers to support the charity.

The Little Things CIO

Report of the Trustees for the Year Ended 31 August 2024

FINANCIAL REVIEW

Financial position

The charity had a surplus of unrestricted funds at the end of the year amounting to £34,255 (2023 - £12,850).

£34,508 was raised during the year and £13,103 expended on fund raising and administrative costs, leaving a surplus of £21,405 for the year (2023 - £3,711).

Reserves policy

The trustees aim to keep a minimum of £5,000 in reserves for funding charitable work.

Going concern

There are no specific matters about going concern that need to be reported. The trustees incur liabilities to the extent of reserves in hand and rely on support from volunteers and donors to continue its work.

FUTURE PLANS

As of August 2020, a sum of £35,200 has been donated to Gulu Regional Referral Hospital in Northern Uganda, and these funds have helped to renovate the majority of the paediatric unit. The Little Things will continue fundraising throughout the year of 2020/2021 and subsequent periods, towards this project in Uganda, until sufficient funds have been raised to complete the building renovation, install piped oxygen and equip the facility with vital medical equipment.

The Charity plans to raise funds to build an eye clinic in Mullaithivu, Sri Lanka. This project will significantly improve the district's ability to treat patients with various eye conditions and diagnose any issues that are detected. Furthermore, the equipment donated will be used to carry out emergency and critical operations needed for patients.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a Charitable Incorporated Organisation. It was registered as a charity with the Charity Commission on 22 May 2015 using the Charity Commission's foundation model constitution.

The only members of the CIO shall be those persons who are appointed as Trustees of the CIO, and all persons appointed as Trustees shall be admitted as members.

Charity constitution

The company is a Charitable Incorporated Organisation, having adopted the Charity Commission's Foundation Model constitution and its only voting members are its charity trustees.

Recruitment and appointment of new trustees

The first Trustees of the charity were appointed on the date the Charity was formed. New trustees are appointed on the basis of a majority vote by existing Trustees.

The trustees and officers serving during the year and since the year end were as follows:

Rathaven Gunaratnarajah
Hisanth Muralitharan
Kayathrie Atputharajah

Decision making

There are three trustees now and only one, Rathaven Gunaratnarajah, acts in a voluntary executive capacity. His duties include:

- Day to day oversight of the charity's administration
- Organising and leading all significant fundraising events
- Identifying and liaising with hospitals in receipt of the charity's equipment
- Managing the logistics involved in sourcing and delivering equipment and other materials to the done hospital.

In all these tasks he is assisted by a team of student volunteers, some of whom take on limited supervisory roles for aspects of the work.

The Little Things CIO

Report of the Trustees
for the Year Ended 31 August 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

No formal induction or training procedures have yet been developed. The first Trustees continue in post and are encouraged to keep abreast of developments in the charity sector by reading the Charity Commission website and relevant third-sector circulars.

Related parties

There are no related party transactions that are required to be disclosed.

Risk management

The charity's trustees have considered the major risks to which the charity is exposed and have reviewed potential risks, including financial risks, credit risk, cash flow risk and liquidity risk. The charity does not use derivative financial instruments for speculative purposes. The charity's activities expose to cashflow risks is minimal as expenditure on charitable activities is only incurred when liquid funds are already available.

Systems and procedures are in place to manage risks and reduce potential negative outcomes. Trustees are responsible for identifying and reviewing the risks that the charity may face, and for ensuring that suitable controls exist to provide reasonable assurance against fraud and error.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees 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).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charity 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 charity 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 charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 10 July 2025 and signed on its behalf by:



Rathaven Gunaratnarajah - Trustee

Independent Examiner's Report to the Trustees of
The Little Things CIO

Independent examiner's report to the trustees of The Little Things CIO

I report to the charity trustees on my examination of the accounts of The Little Things CIO (the Trust) for the year ended 31 August 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.

Nielsens

Dipakkumar Shah FCA
The Institute of Chartered Accountants in England and Wales

Nielsens
Chartered Accountants
The Gatehouse
453 Cranbrook Road
Ilford
Essex
IG2 6EW

10 July 2025

The Little Things CIO

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 August 2024

	Notes	31.8.24 Unrestricted fund £	31.8.23 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		<u>34,508</u>	<u>4,768</u>
EXPENDITURE ON			
Raising funds		216	162
Charitable activities			
Other resources expended		12,107	50
Other		<u>780</u>	<u>845</u>
Total		<u>13,103</u>	<u>1,057</u>
NET INCOME		21,405	3,711
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>12,850</u>	<u>9,139</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>34,255</u></u>	<u><u>12,850</u></u>

The notes form part of these financial statements

The Little Things CIO

Balance Sheet
31 August 2024

	Notes	31.8.24 Unrestricted fund £	31.8.23 Total funds £
CURRENT ASSETS			
Cash at bank		36,655	14,650
CREDITORS			
Amounts falling due within one year	4	(2,400)	(1,800)
NET CURRENT ASSETS		<u>34,255</u>	<u>12,850</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		34,255	12,850
NET ASSETS		<u>34,255</u>	<u>12,850</u>
FUNDS	5		
Unrestricted funds:			
General fund		<u>34,255</u>	<u>12,850</u>
TOTAL FUNDS		<u>34,255</u>	<u>12,850</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 10 July 2025 and were signed on its behalf by:

R Gunaratnarajah

Rathaven Gunaratnarajah - Trustee

The Little Things CIO

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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. Expenditure is classified under the following activity headings:

Costs of raising fund: including those associated with fundraising activities.

Charitable activities: costs of undertaking the work of the charity

The charity is not registered for VAT and so costs include VAT, where charged.

Tangible fixed assets

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

Computer equipment - 25% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. These may include designated funds, earmarked by the trustees for specific projects.

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.

The Little Things CIO

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

2. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

3. TANGIBLE FIXED ASSETS

		Computer equipment £
COST		
At 1 September 2023 and 31 August 2024		<u>569</u>
DEPRECIATION		
At 1 September 2023 and 31 August 2024		<u>569</u>
NET BOOK VALUE		
At 31 August 2024		<u><u>-</u></u>
At 31 August 2023		<u><u>-</u></u>

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.24 £	31.8.23 £
Accrued expenses	<u>2,400</u>	<u>1,800</u>

5. MOVEMENT IN FUNDS

	At 1.9.23 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	12,850	21,405	34,255
	<u>12,850</u>	<u>21,405</u>	<u>34,255</u>
TOTAL FUNDS	<u>12,850</u>	<u>21,405</u>	<u>34,255</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	34,508	(13,103)	21,405
	<u>34,508</u>	<u>(13,103)</u>	<u>21,405</u>
TOTAL FUNDS	<u>34,508</u>	<u>(13,103)</u>	<u>21,405</u>

The Little Things CIO

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

5. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	9,139	3,711	12,850
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>9,139</u>	<u>3,711</u>	<u>12,850</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	4,768	(1,057)	3,711
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>4,768</u>	<u>(1,057)</u>	<u>3,711</u>

6. RELATED PARTY DISCLOSURES

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

THE LITTLE THINGS

England & Wales - Charity number 1161803

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2023
for
The Little Things CIO

Nielsens
Chartered Accountants
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The Little Things CIO

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for the Year Ended 31 August 2023**

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**THE LITTLE THINGS CIO
ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 AUGUST 2023**

DIRECTORS & TRUSTEES Rathaven Gunaratnarajah
Rajinthan Gunaratnarajah
Gananathan Vahiesan
Hisanth Muralitharan
Kayathrie Atputharajah

**REGISTERED OFFICE &
PRINCIPAL PLACE OF
BUSINESS** 2 Waverley Gardens
Ilford
Essex IG6 1PJ

**ACCOUNTANTS &
INDEPENDENT
EXAMINERS** Nielsens
Chartered Accountants
The Gatehouse
453 Cranbrook Road
Ilford
Essex
IG2 6EW

BANKERS NatWest Bank
133 High Street
Barkingside
Ilford
Essex IG6 2BU

**THE LITTLE THINGS CIO
TRUSTEES' AND DIRECTORS' ANNUAL REPORT
FOR THE PERIOD ENDED 31 AUGUST 2023**

Trustees Report

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2023.

REPORTING FRAMEWORK

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).

1. Structure, governance and management

Governing document

The charity is a Charitable Incorporated Organisation. It was registered as a charity with the Charity Commission on 22 May 2015 using the Charity Commission's foundation model constitution.

Membership

Only the Trustees of the charity are members. The governing document allows for informal or non-voting membership but, at the date of these accounts, no person had been admitted to this class of membership.

A member shall cease to be a member immediately that he or she ceases to be a Trustee of the CIO for any reason.

Appointment of trustees

The first Trustees of the charity were appointed on the date the Charity was formed.

For the future, trustees are appointed on the basis of the vote of the existing Trustees.

Induction and training

No formal induction or training procedures have yet been developed. The first Trustees continue in post and are encouraged to keep abreast of developments in the charity sector by reading the Charity Commission website and relevant third-sector circulars.

The only members of the CIO shall be those persons who are appointed as Trustees of the CIO, and all persons appointed as Trustees shall be admitted as members.

Management of the Charity

There are five trustees now and only one, Rathaven Gunaratnarajah, acts in a voluntary executive capacity.

His duties include - Day to day oversight of the charity's administration - Organising and leading all significant fundraising events - Identifying and liaising with hospitals in receipt of the charity's equipment - Managing the logistics involved in sourcing and delivering equipment and other materials to the done hospital. In all these tasks, Rathaven is assisted by a team of student volunteers, some of whom take on limited supervisory roles for aspects of the work.

2. OBJECTIVES AND ACTIVITIES

Charitable Objects

The object of the charity is:

The advancement of health in Africa and Asia by providing or assisting in the provision of equipment, facilities and services in hospitals not normally provided by the statutory authorities.

Aims/activities

The Little Things CIO has one primary goal, which is to provide vital medical equipment to poorly funded hospitals, and where needed to renovate healthcare facilities to expedite the charity's aim of improving healthcare at the hospitals it supports.

**THE LITTLE THINGS CIO
TRUSTEES' AND DIRECTORS' ANNUAL REPORT
FOR THE PERIOD ENDED 31 AUGUST 2023 – continued**

Public benefit

The Trustees have had regard to the Charity commission's guidance on public benefit.

All the equipment/facilities/services provided by the Charity is given to the hospital without charge. Although the Charity has no direct right or interest in how the hospital is managed, it seeks a voluntary undertaking from the hospital that there will be no charge levied on patients relating to the donated equipment and only minimal charges attributable to any services provided, associated with the equipment.

3. ACHIEVEMENT AND PERFORMANCE

Charitable activities

The project undertaken by The Little Things CIO involves a complete renovation of the building, and installation of vital medical equipment for monitoring and treating the children of Gulu, as well as the surrounding regions. Saad Waigonda is a biomedical engineer working at Gulu Regional Referral Hospital and he is the appointed local lead for the project. He is responsible for receipt of funds transferred by The Little Things CIO, carefully documenting all of the expenditures involved with the project, and sending proof of how the money is spent. He has been sending invoices, receipts and photographic images of the progress of the work at the hospital building, as well as coordinating the building renovation and procurement of medical equipment for the paediatric unit.

Future Projects

As of August 2020, a sum of £35,200 has been donated to Gulu Regional Referral Hospital in Northern Uganda, and these funds have helped to renovate the majority of the paediatric unit. The Little Things CIO will continue fundraising throughout the year of 2020/2021 and subsequent periods, towards this project in Uganda, until sufficient funds have been raised to complete the building renovation, install piped oxygen and equip the facility with vital medical equipment.

Fundraising activities

The fundraising activity throughout the period was similar to previous years, with a heavy focus on repeating successful fundraising events such as skydiving and mountain treks for university students. However, as the COVID-19 pandemic began to spread across the globe and national lockdowns began to arise, it became more difficult to raise funds using our traditional methods. We therefore had greater focus from March 2020 to concentrate on social media platforms such as Instagram and Facebook in order to raise funds. The charity seeks to receive donations via these platforms by sharing photographic material from previous successful healthcare projects.

4.FINANCIAL REVIEW

The charity had a surplus on unrestricted funds at the end of the year amounting to £12,850 (2022 - £9,139).

£4,768 was raised during the year and £1,057 on fund raising and administrative costs, leaving a surplus of £3,711 for the year (2022 - deficit £23,173).

5. 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.

6.Reserves policy

The trustees aim to keep a minimum of £5,000 in reserves for funding charitable work.

7.Going concern

There are no specific matters about going concern that need to be reported. The trustees incur liabilities to the extent of reserves in hand and rely on support from volunteers and donors to continue its work.

**THE LITTLE THINGS CIO
TRUSTEES' AND DIRECTORS' ANNUAL REPORT
FOR THE PERIOD ENDED 31 AUGUST 2023 - continued**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of The Little Things CIO 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.

Approved by order of the board of trustees on 28 August 2024 and signed on its behalf by:

Rathaven Gunaratnarajah

.....
Rathaven Gunaratnarajah - Trustee

**Independent Examiner's Report to the Trustees of
The Little Things CIO**

Independent examiner's report to the trustees of The Little Things CIO ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Nielsens

Dipakkumar Shah FCA
The Institute of Chartered Accountants in England and Wales

Nielsens
Chartered Accountants
The Gatehouse
453 Cranbrook Road
Ilford
Essex
IG2 6EW

Date: 28 August 2024

The Little Things CIO
Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 August 2023

	Notes	31.8.23 Unrestricted funds £	31.8.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		<u>4,768</u>	<u>3,395</u>
EXPENDITURE ON			
Raising funds		212	216
Charitable activities			
Gulu Project		-	25,345
Other		<u>845</u>	<u>1,007</u>
Total		<u>1,057</u>	<u>26,568</u>
NET INCOME/(EXPENDITURE)		3,711	(23,173)
RECONCILIATION OF FUNDS			
Total funds brought forward		9,139	32,312
TOTAL FUNDS CARRIED FORWARD		<u>12,850</u>	<u>9,139</u>

The notes form part of these financial statements

**The Little Things CIO
Balance Sheet
31 August 2023**

	Notes	31.8.23 Unrestricted funds £	31.8.22 Total funds £
CURRENT ASSETS			
Cash at bank		14,650	10,339
CREDITORS			
Amounts falling due within one year	5	(1,800)	(1,200)
NET CURRENT ASSETS		<u>12,850</u>	<u>9,139</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>12,850</u>	<u>9,139</u>
NET ASSETS		<u>12,850</u>	<u>9,139</u>
FUNDS	6		
Unrestricted funds:			
General fund		<u>12,850</u>	<u>9,139</u>
TOTAL FUNDS		<u>12,850</u>	<u>9,139</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on 28 August 2024 and were signed on its behalf by:

Rathaven Gunaratnarajah

.....
Rathaven Gunaratnarajah - Trustee

**The Little Things CIO
Notes to the Financial Statements
for the Year Ended 31 August 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts the trustees considered whether in applying the accounting policies required by FRS102 and Charities SORP FRS102 a restatement of comparative items was required. No restatements were required.

Income recognition

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 and irrecoverable VAT

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. Expenditure is classified under the following activity headings:

Costs of raising fund: including those associated with fundraising activities.

Charitable activities: costs of undertaking the work of the charity

The charity is not registered for VAT and so costs include VAT, where charged.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. These may include designated funds, earmarked by the trustees for specific projects.

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.

Tangible fixed assets

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

Computer equipment - 25% on cost

Allocation of support costs

Support costs are those functions that assist the work of the charity either by supporting the delivery of charitable activities or by supporting the generation of funds. They are shown in note 4 to the accounts.

Cash at bank

This is the company's bank balance as at the year end, after completion of the project for that particular year.

The Little Things CIO
Notes to the Financial Statements - continued
for the Year Ended 31 August 2023

1. ACCOUNTING POLICIES - continued

Creditors and provisions

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

Financial instruments

The charity has only basic financial instruments which is the cash held in the company's bank account as at the year end.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.8.23	31.8.22
	£	£
Other non-audit services	<u>600</u>	<u>600</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31.8.23 nor for the year ended 31.8.22.

Trustees' expenses

There were no trustees' expenses paid for the year 31.8.23 nor for the year ended 31.8.22.

4. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 September 2022 and 31 August 2023	<u>569</u>
DEPRECIATION	
At 1 September 2022 and 31 August 2023	<u>569</u>
NET BOOK VALUE	
At 31 August 2023	<u>-</u>
At 31 August 2022	<u>-</u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.23	31.8.22
	£	£
Accrued expenses	<u>1,800</u>	<u>1,200</u>

The Little Things CIO
Notes to the Financial Statements - continued
for the Year Ended 31 August 2023

6. MOVEMENT IN FUNDS

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	9,139	3,711	12,850
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>9,139</u>	<u>3,711</u>	<u>12,850</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	4,768	(1,057)	3,711
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>4,768</u>	<u>(1,057)</u>	<u>3,711</u>

Comparatives for movement in funds

	At 1.9.21 £	Net movement in funds £	Transfers between funds £	At 31.8.22 £
Unrestricted funds				
General fund	14,288	2,172	(7,321)	9,139
UGANDA	<u>18,024</u>	<u>(25,345)</u>	<u>7,321</u>	<u>-</u>
	<u>32,312</u>	<u>(23,173)</u>	<u>-</u>	<u>9,139</u>
TOTAL FUNDS	<u>32,312</u>	<u>(23,173)</u>	<u>-</u>	<u>9,139</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,395	(1,223)	2,172
UGANDA	<u>-</u>	<u>(25,345)</u>	<u>(25,345)</u>
	<u>3,395</u>	<u>(26,568)</u>	<u>(23,173)</u>
TOTAL FUNDS	<u>3,395</u>	<u>(26,568)</u>	<u>(23,173)</u>

7. RELATED PARTY DISCLOSURES

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

The Little Things CIO
Detailed Statement of Financial Activities
for the Year Ended 31 August 2023

	31.8.23 £	31.8.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	-	(1)
Donations	<u>4,768</u>	<u>3,396</u>
	<u>4,768</u>	<u>3,395</u>
Total incoming resources	4,768	3,395
EXPENDITURE		
Other trading activities		
Commission	162	216
Fundraising events	<u>50</u>	<u>-</u>
	212	216
Charitable activities		
Project costs	-	25,345
Support costs		
Information technology		
Computer & IT costs	245	407
Governance costs		
Auditors' remuneration for non-audit work	<u>600</u>	<u>600</u>
Total resources expended	<u>1,057</u>	<u>26,568</u>
Net income/(expenditure)	<u><u>3,711</u></u>	<u><u>(23,173)</u></u>

THE LITTLE THINGS

England & Wales - Charity number 1161803

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2022
for
The Little Things CIO

Nielsens
Chartered Accountants
The Gatehouse
453 Cranbrook Road
Ilford
Essex
IG2 6EW

The Little Things CIO

**Contents of the Financial Statements
for the Year Ended 31 August 2022**

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**THE LITTLE THINGS CIO
ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 AUGUST 2022**

DIRECTORS & TRUSTEES Rathaven Gunaratnarajah
Rajinthan Gunaratnarajah
Gananathan Vahiesan
Hisanth Muralitharan
Kayathrie Atputharajah

**REGISTERED OFFICE
AND
PRINCIPAL PLACE OF
BUSINESS** 2 Waverley Gardens
Ilford
Essex IG6 1PJ

**ACCOUNTANTS &
INDEPENDENT
EXAMINERS** Nielsens
Chartered Accountants
The Gatehouse
453 Cranbrook Road
Ilford
Essex
IG2 6EW

BANKERS NatWest Bank
133 High Street
Barkingside
Ilford
Essex IG6 2BU

**THE LITTLE THINGS CIO
TRUSTEES' AND DIRECTORS' ANNUAL REPORT
FOR THE PERIOD ENDED 31 AUGUST 2022**

Trustees Report

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2022.

REPORTING FRAMEWORK

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).

1. Structure, governance and management

Governing document

The charity is a Charitable Incorporated Organisation. It was registered as a charity with the Charity Commission on 22 May 2015 using the Charity Commission's foundation model constitution.

Membership

Only the Trustees of the charity are members. The governing document allows for informal or non-voting membership but, at the date of these accounts, no person had been admitted to this class of membership.

A member shall cease to be a member immediately that he or she ceases to be a Trustee of the CIO for any reason.

Appointment of trustees

The first Trustees of the charity were appointed on the date the Charity was formed.

For the future, trustees are appointed on the basis of the vote of the existing Trustees.

Induction and training

No formal induction or training procedures have yet been developed. The first Trustees continue in post and are encouraged to keep abreast of developments in the charity sector by reading the Charity Commission website and relevant third-sector circulars.

The only members of the CIO shall be those persons who are appointed as Trustees of the CIO, and all persons appointed as Trustees shall be admitted as members.

Management of the Charity

There are five trustees now and only one, Rathaven Gunaratnarajah, acts in a voluntary executive capacity.

His duties include - Day to day oversight of the charity's administration - Organising and leading all significant fundraising events - Identifying and liaising with hospitals in receipt of the charity's equipment - Managing the logistics involved in sourcing and delivering equipment and other materials to the done hospital. In all these tasks, Rathaven is assisted by a team of student volunteers, some of whom take on limited supervisory roles for aspects of the work.

2. OBJECTIVES AND ACTIVITIES

Charitable objects

The object of the charity is:

The advancement of health in Africa and Asia by providing or assisting in the provision of equipment, facilities and services in hospitals not normally provided by the statutory authorities.

Aims/activities

The Little Things CIO has one primary goal, which is to provide vital medical equipment to poorly funded hospitals, and where needed to renovate healthcare facilities to expedite the charity's aim of improving healthcare at the hospitals it supports.

**THE LITTLE THINGS CIO
TRUSTEES' AND DIRECTORS' ANNUAL REPORT
FOR THE PERIOD ENDED 31 AUGUST 2022**

Public benefit

The Trustees have had regard to the Charity Commission's guidance on public benefit.

All the equipment/facilities/services provided by the Charity is given to the hospital without charge. Although the Charity has no direct right or interest in how the hospital is managed, it seeks a voluntary undertaking from the hospital that there will be no charge levied on patients relating to the donated equipment and only minimal charges attributable to any services provided, associated with the equipment.

3.ACHIEVEMENT AND PERFORMANCE

Charitable activities

The project undertaken by The Little Things CIO involves a complete renovation of the building, and installation of vital medical equipment for monitoring and treating the children of Gulu, as well as the surrounding regions. Saad Waigonda is a biomedical engineer working at Gulu Regional Referral Hospital and he is the appointed local lead for the project. He is responsible for receipt of funds transferred by The Little Things CIO, carefully documenting all of the expenditures involved with the project, and sending proof of how the money is spent. He has been sending invoices, receipts and photographic images of the progress of the work at the hospital building, as well as coordinating the building renovation and procurement of medical equipment for the paediatric unit.

Future Projects

As of August 2020, a sum of £35,200 has been donated to Gulu Regional Referral Hospital in Northern Uganda, and these funds have helped to renovate the majority of the pediatric unit. The Little Things CIO will continue fundraising throughout the year of 2020/2021 and subsequent periods, towards this project in Uganda, until sufficient funds have been raised to complete the building renovation, install piped oxygen and equip the facility with vital medical equipment.

Fundraising activities

The fundraising activity throughout the period was similar to previous years, with a heavy focus on repeating successful fundraising events such as skydiving and mountain treks for university students. However, as the COVID-19 pandemic began to spread across the globe and national lockdowns began to arise, it became more difficult to raise funds using our traditional methods. We therefore had greater focus from March 2020 to concentrate on social media platforms such as Instagram and Facebook in order to raise funds. The charity seeks to receive donations via these platforms by sharing photographic material from previous successful healthcare projects.

Communication platforms

Facebook, Instagram and YouTube– This interactive platform has been very useful in promoting news and views among stakeholders, raising awareness and attracting general public attention. Volunteers from The Little Things CIO make routine posts on these social media platforms, using content generated from previous successful healthcare projects and fundraising events. This helps to raise awareness of the charity's work, encourage donations from the viewers and to recruit volunteers and fundraisers to support the charity.

4.Financial Review

The charity had a surplus on unrestricted funds at the end of the year amounting to £9,139 (2021 - £32,311).

£3,396 was raised during the year, £25,345 was spent on charitable projects; and £1,223 on fund raising and administrative costs, resulting in a deficit for the year of £23,172 (2021 - Surplus £3,051).

5. 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.

6.Reserves policy

There are no specific matters about going concern that need to be reported. The trustees incur liabilities to the extent of reserves in hand and rely on support from volunteers and donors to continue its work.

7.Going concern

There are no specific matters about going concern that need to be reported. The trustees incur liabilities to the extent of reserves in hand and rely on support from volunteers and donors to continue its work.

**THE LITTLE THINGS CIO
TRUSTEES' AND DIRECTORS' ANNUAL REPORT
FOR THE PERIOD ENDED 31 AUGUST 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a Charitable Incorporated Organisation. It was registered as a charity with the Charity Commission on 22 May 2015 using the Charity Commission's foundation model constitution.

The only members of the CIO shall be those persons who are appointed as Trustees of the CIO, and all persons appointed as Trustees shall be admitted as members.

Charity constitution

The company is a Charitable Incorporated Organisation, having adopted the Charity Commission's Foundation Model constitution and its only voting members are its charity trustees.

Recruitment and appointment of new trustees

The first Trustees of the charity were appointed on the date the Charity was formed. For the future, trustees are appointed on the basis of a majority vote by existing Trustees.

Decision making

There are five trustees now and only one, Rathaven Gunaratnarajah, acts in a voluntary executive capacity. His duties include:

- Day to day oversight of the charity's administration
- Organising and leading all significant fundraising events
- Identifying and liaising with hospitals in receipt of the charity's equipment
- Managing the logistics involved in sourcing and delivering equipment and other materials to the done hospital.

In all these tasks, Rathaven is assisted by a team of student volunteers, some of whom take on limited supervisory roles for aspects of the work.

Induction and training of new trustees

No formal induction or training procedures have yet been developed. The first Trustees continue in post and are encouraged to keep abreast of developments in the charity sector by reading the Charity Commission website and relevant third-sector circulars.

Related parties

There are no related party transactions that are required to be disclosed.

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.

Approved by order of the board of trustees on 28 August 2024 and signed on its behalf by:

Rathaven Gunaratnarajah

.....
Rathaven Gunaratnarajah - Trustee

**Independent Examiner's Report to the Trustees of
The Little Things CIO**

Independent examiner's report to the trustees of The Little Things CIO ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Nielsens

Dipakkumar Shah FCA
The Institute of Chartered Accountants in England and Wales

Nielsens
Chartered Accountants
The Gatehouse
453 Cranbrook Road
Ilford
Essex
IG2 6EW

Date: 28 August 2024

The Little Things CIO
Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 August 2022

	Notes	31.8.22 Unrestricted funds £	31.8.21 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		<u>3,395</u>	<u>10,433</u>
EXPENDITURE ON			
Raising funds		216	3,942
Charitable activities			
Gulu Project		25,345	1,976
Other		<u>1,007</u>	<u>1,463</u>
Total		<u>26,568</u>	<u>7,381</u>
NET INCOME/(EXPENDITURE)		(23,173)	3,052
RECONCILIATION OF FUNDS			
Total funds brought forward		32,312	29,260
TOTAL FUNDS CARRIED FORWARD		<u><u>9,139</u></u>	<u><u>32,312</u></u>

The notes form part of these financial statements

The Little Things CIO

Balance Sheet
31 August 2022

	Notes	31.8.22 Unrestricted funds £	31.8.21 Total funds £
CURRENT ASSETS			
Cash at bank		10,339	33,512
CREDITORS			
Amounts falling due within one year	5	(1,200)	(1,200)
NET CURRENT ASSETS		<u>9,139</u>	<u>32,312</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>9,139</u>	<u>32,312</u>
NET ASSETS		<u>9,139</u>	<u>32,312</u>
FUNDS	6		
Unrestricted funds:			
General fund		9,139	14,288
UGANDA		<u>-</u>	<u>18,024</u>
		<u>9,139</u>	<u>32,312</u>
TOTAL FUNDS		<u>9,139</u>	<u>32,312</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on 28 August 2024 and were signed on its behalf by:

Rathaven Gunaratnarajah

.....
Rathaven Gunaratnarajah - Trustee

The notes form part of these financial statements

**The Little Things CIO
Notes to the Financial Statements
for the Year Ended 31 August 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts the trustees considered whether in applying the accounting policies required by FRS102 and Charities SORP FRS102 a restatement of comparative items was required. No restatements were required.

Income recognition

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 and irrecoverable VAT

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. Expenditure is classified under the following activity headings:

Costs of raising fund: including those associated with fundraising activities.

Charitable activities: costs of undertaking the work of the charity

The charity is not registered for VAT and so costs include VAT, where charged.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. These may include designated funds, earmarked by the trustees for specific projects.

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.

Tangible fixed assets and depreciation

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

Computer equipment - 25% on cost

Allocation of support costs

Support costs are those functions that assist the work of the charity either by supporting the delivery of charitable activities or by supporting the generation of funds. They are shown in note 2 to the accounts.

Cash at bank

This is the company's bank balance as at the year end, after completion of the project for that particular year.

Creditors and provisions

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

amount.

1. ACCOUNTING POLICIES -continued

Financial instruments

The charity has only basic financial instruments, being the cash held in bank as at 31.08.22.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.8.22	31.8.21
	£	£
Other non-audit services	<u>600</u>	<u>618</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

There were no trustees' expenses paid for the year ended 31.08.2022 nor for the year ended 31.08.2021.

4. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 September 2021 and 31 August 2022	<u>569</u>
DEPRECIATION	
At 1 September 2021 and 31 August 2022	<u>569</u>
NET BOOK VALUE	
At 31 August 2022 & At 31 August 2021	<u>-</u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.22	31.8.21
	£	£
Accrued expenses	<u>1,200</u>	<u>1,200</u>

6. MOVEMENT IN FUNDS

	At 1.9.21 £	Net movement in funds £	Transfers between funds £	At 31.8.22 £
Unrestricted funds				
General fund	14,288	2,172	(7,321)	9,139
UGANDA	<u>18,024</u>	<u>(25,345)</u>	<u>7,321</u>	<u>-</u>
	<u>32,312</u>	<u>(23,173)</u>	<u>-</u>	<u>9,139</u>
TOTAL FUNDS	32,312	(23,173)	-	9,139

The Little Things CIO
Notes to the Financial Statements
for the Year Ended 31 August 2022

6. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,395	(1,223)	2,172
UGANDA	<u>-</u>	<u>(25,345)</u>	<u>(25,345)</u>
	<u>3,395</u>	<u>(26,568)</u>	<u>(23,173)</u>
TOTAL FUNDS	<u>3,395</u>	<u>(26,568)</u>	<u>(23,173)</u>

Comparatives for movement in funds

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	9,260	5,028	14,288
UGANDA	<u>20,000</u>	<u>(1,976)</u>	<u>18,024</u>
	<u>29,260</u>	<u>3,052</u>	<u>32,312</u>
TOTAL FUNDS	<u>29,260</u>	<u>3,052</u>	<u>32,312</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	10,433	(5,405)	5,028
UGANDA	<u>-</u>	<u>(1,976)</u>	<u>(1,976)</u>
	<u>10,433</u>	<u>(7,381)</u>	<u>3,052</u>
TOTAL FUNDS	<u>10,433</u>	<u>(7,381)</u>	<u>3,052</u>

7. RELATED PARTY DISCLOSURES

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

**The Little Things CIO
Detailed Statement of Financial Activities
for the Year Ended 31 August 2021**

	31.8.22 £	31.8.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	(1)	1
Donations	<u>3,396</u>	<u>10,432</u>
	<u>3,395</u>	<u>10,433</u>
Total incoming resources	3,395	10,433
EXPENDITURE		
Other trading activities		
Commission	216	562
Fundraising events	<u>-</u>	<u>3,380</u>
	216	3,942
Charitable activities		
Project costs	25,345	1,976
Support costs		
Information technology		
Computer & IT costs	407	845
Governance costs		
Auditors' remuneration for non audit work	<u>600</u>	<u>618</u>
Total resources expended	<u>26,568</u>	<u>7,381</u>
Net (expenditure)/income	<u>(23,173)</u>	<u>3,052</u>

THE LITTLE THINGS

England & Wales - Charity number 1161803

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2021
for
The Little Things CIO

Nielsens
Chartered Accountants
The Gatehouse
453 Cranbrook Road
Ilford
Essex
IG2 6EW

The Little Things CIO

**Contents of the Financial Statements
for the Year Ended 31 August 2021**

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**THE LITTLE THINGS CIO
ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 AUGUST 2021**

DIRECTORS & TRUSTEES Rathaven Gunaratnarajah
Rajinthan Gunaratnarajah
Gananathan Vahiesan
Hisanth Muralitharan (appointed 20.10.20)
Kayathrie Aputharajah (appointed 20.10.20)

**REGISTERED OFFICE &
PRINCIPAL PLACE OF
BUSINESS** 2 Waverley Gardens
Ilford
Essex IG6 1PJ

**ACCOUNTANTS &
INDEPENDENT
EXAMINERS** Nielsens
Chartered Accountants
The Gatehouse
453 Cranbrook Road
Ilford
Essex
IG2 6EW

BANKERS NatWest Bank
133 High Street
Barkingside
Ilford
Essex IG6 2BU

**THE LITTLE THINGS CIO
TRUSTEES' AND DIRECTORS' ANNUAL REPORT
FOR THE PERIOD ENDED 31 AUGUST 2021**

Trustees Report

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2021.

REPORTING FRAMEWORK

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).

1. Structure, governance and management

Governing document

The charity is a Charitable Incorporated Organisation. It was registered as a charity with the Charity Commission on 22 May 2015 using the Charity Commission's foundation model constitution.

Membership

Only the Trustees of the charity are members. The governing document allows for informal or non-voting membership but, at the date of these accounts, no person had been admitted to this class of membership.

A member shall cease to be a member immediately that he or she ceases to be a Trustee of the CIO for any reason.

Appointment of trustees

The first Trustees of the charity were appointed on the date the Charity was formed.

For the future, trustees are appointed on the basis of the vote of the existing Trustees.

Induction and training

No formal induction or training procedures have yet been developed. The first Trustees continue in post and are encouraged to keep abreast of developments in the charity sector by reading the Charity Commission website and relevant third-sector circulars.

The only members of the CIO shall be those persons who are appointed as Trustees of the CIO, and all persons appointed as Trustees shall be admitted as members.

Management of the Charity

Two trustees, Hisanth Muralitharan and Kayathrie Atputhurajah were appointed on 20th of October of 2020. There are five trustees now and only one, Rathaven Gunaratnarajah, acts in a voluntary executive capacity.

His duties include - Day to day oversight of the charity's administration - Organising and leading all significant fundraising events - Identifying and liaising with hospitals in receipt of the charity's equipment - Managing the logistics involved in sourcing and delivering equipment and other materials to the done hospital. In all these tasks, Rathaven is assisted by a team of student volunteers, some of whom take on limited supervisory roles for aspects of the work.

2. Objectives and Activities for the public benefit

Charitable objects

The object of the charity is:

The advancement of health in Africa and Asia by providing or assisting in the provision of equipment, facilities and services in hospitals not normally provided by the statutory authorities.

Aims/activities

The Little Things has one primary goal, which is to provide vital medical equipment to poorly funded hospitals, and where needed to renovate healthcare facilities to expedite the charity's aim of improving healthcare at the hospitals it supports.

**THE LITTLE THINGS CIO
TRUSTEES' AND DIRECTORS' ANNUAL REPORT
FOR THE PERIOD ENDED 31 AUGUST 2021**

Public benefit

The Trustees have had regard to the Charity Commission's guidance on public benefit.

All the equipment/facilities/services provided by the Charity is given to the hospital without charge. Although the Charity has no direct right or interest in how the hospital is managed, it seeks a voluntary undertaking from the hospital that there will be no charge levied on patients relating to the donated equipment and only minimal charges attributable to any services provided, associated with the equipment.

3. ACHIEVEMENT AND PERFORMANCE

Charitable activities

The project undertaken by The Little Things involves a complete renovation of the building, and installation of vital medical equipment for monitoring and treating the children of Gulu, as well as the surrounding regions. Saad Waigonda is a biomedical engineer working at Gulu Regional Referral Hospital and he is the appointed local lead for the project. He is responsible for receipt of funds transferred by The Little Things, carefully documenting all of the expenditures involved with the project, and sending proof of how the money is spent. He has been sending invoices, receipts and photographic images of the progress of the work at the hospital building, as well as coordinating the building renovation and procurement of medical equipment for the paediatric unit.

Future projects

As of August 2020, a sum of £35,200 has been donated to Gulu Regional Referral Hospital in Northern Uganda, and these funds have helped to renovate the majority of the paediatric unit. The Little Things will continue fundraising throughout the year of 2020/2021 and subsequent periods, towards this project in Uganda, until sufficient funds have been raised to complete the building renovation, install piped oxygen and equip the facility with vital medical equipment.

Fundraising activities

The fundraising activity throughout the period was similar to previous years, with a heavy focus on repeating successful fundraising events such as skydiving and mountain treks for university students. However, as the COVID-19 pandemic began to spread across the globe and national lockdowns began to arise, it became more difficult to raise funds using our traditional methods. We therefore had greater focus from March 2020 to concentrate on social media platforms such as Instagram and Facebook in order to raise funds. The charity seeks to receive donations via these platforms by sharing photographic material from previous successful healthcare projects.

Communication platforms

Facebook, Instagram and YouTube– This interactive platform has been very useful in promoting news and views among stakeholders, raising awareness and attracting general public attention. Volunteers from The Little Things make routine posts on these social media platforms, using content generated from previous successful healthcare projects and fundraising events. This helps to raise awareness of the charity's work, encourage donations from the viewers and to recruit volunteers and fundraisers to support the charity.

4. Financial Review

The charity had a surplus on unrestricted funds at the end of the year amounting to £32,311 (2020 - £29,200).

£10,432 was raised during the year, £1,976 was spent on charitable projects; and £5,405 on administrative and fund raising and administrative costs, leaving a surplus of £3,051 for the year (2020 - Surplus £23,173). £19,014 of the general funds remain as designated for the Gulu project in Uganda, where the bulk of the reserves were disbursed in 2021/22.

5. 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.

6. Reserves policy

During the year as reported above, the trustees resolved to continue to fund the project at Gulu Regional Referral Hospital and accordingly, the funds of £20,000 have been designated to partly see through this project.

7. Going concern

There are no specific matters about going concern that need to be reported, but the charity is in its start-up phase and is dependent upon securing ongoing support to continue its work.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of The Little Things 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.

Approved by order of the board of trustees on 28 August 2024 and signed on its behalf by:

Rathaven Gunaratnarajah

.....
Rathaven Gunaratnarajah - Trustee

**Independent Examiner's Report to the Trustees of
The Little Things**

Independent examiner's report to the trustees of The Little Things ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Nielsens

Dipakkumar Shah FCA
The Institute of Chartered Accountants in England and Wales

Nielsens
Chartered Accountants
The Gatehouse
453 Cranbrook Road
Ilford
Essex
IG2 6EW

Date: 28 August 2024

**The Little Things
Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 August 2021**

	Notes	31.8.21 Unrestricted funds £	31.8.20 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		10,433	16,437
Other trading activities	2	<u>-</u>	<u>4,710</u>
Total		<u>10,433</u>	<u>21,147</u>
EXPENDITURE ON			
Raising funds		3,942	2,437
Charitable activities			
Gulu Project		1,976	10,054
Other		<u>1,463</u>	<u>1,706</u>
Total		<u>7,381</u>	<u>14,197</u>
NET INCOME		3,052	6,950
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>29,260</u>	<u>22,310</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>32,312</u></u>	<u><u>29,260</u></u>

The notes form part of these financial statements

**The Little Things CIO
Balance Sheet
31 August 2021**

	Notes	31.8.21 Unrestricted funds £	31.8.20 Total funds £
CURRENT ASSETS			
Debtors	6	-	51
Cash at bank		<u>33,512</u>	<u>33,596</u>
		33,512	33,647
CREDITORS			
Amounts falling due within one year	7	(1,200)	(4,387)
		<u>32,312</u>	<u>29,260</u>
NET CURRENT ASSETS			
		<u>32,312</u>	<u>29,260</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>32,312</u>	<u>29,260</u>
NET ASSETS			
		<u>32,312</u>	<u>29,260</u>
FUNDS			
Unrestricted funds:	8		
General fund		14,288	9,260
UGANDA		<u>18,024</u>	<u>20,000</u>
		<u>32,312</u>	<u>29,260</u>
TOTAL FUNDS			
		<u>32,312</u>	<u>29,260</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue onAugust 2024 and were signed on its behalf by:

Rathaven Gunaratnarajah

.....
Rathaven Gunaratnarajah - Trustee

The Little Things CIO
Notes to the Financial Statements
for the Year Ended 31 August 2021

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts the trustees considered whether in applying the accounting policies required by FRS102 and Charities SORP FRS102 a restatement of comparative items was required. No restatements were required.

Income recognition

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 and irrecoverable VAT

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. Expenditure is classified under the following activity headings:

Costs of raising fund: including those associated with fundraising activities.

Charitable activities: costs of undertaking the work of the charity

The charity is not registered for VAT and so costs include VAT, where charged.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. These may include designated funds, earmarked by the trustees for specific projects.

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.

Tangible fixed assets and depreciation

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

Computer equipment - 25% on cost

Allocation of support costs

Support costs are those functions that assist the work of the charity either by supporting the delivery of charitable activities or by supporting the generation of funds. They are shown in note 4 to the accounts.

Cash at bank

Cash at bank is the company's bank balance as at the year end, after completion of the project for that particular year.

The Little Things CIO
Notes to the Financial Statements - continued
for the Year Ended 31 August 2021

Creditors and provisions

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

Financial instruments

The charity has only basic financial instruments which is the cash held in the company's bank account as at the year end.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

2. OTHER TRADING ACTIVITIES

	31.8.21	31.8.20
	£	£
Fundraising events	<u>-</u>	<u>4,710</u>

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.8.21	31.8.20
	£	£
Other non-audit services	618	720
Depreciation - owned assets	<u>-</u>	<u>36</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2021 nor for the year ended 31 August 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31.8.21 nor for the year ended 31.8.20.

5. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 September 2020 and 31 August 2021	<u>569</u>
DEPRECIATION	
At 1 September 2020 and 31 August 2021	<u>569</u>
NET BOOK VALUE	
At 31 August 2021	<u>-</u>
At 31 August 2020	<u>-</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.21	31.8.20
	£	£
Trade debtors	<u>-</u>	<u>51</u>

The Little Things
Notes to the Financial Statements - continued
for the Year Ended 31 August 2021

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.21	31.8.20
	£	£
Accrued expenses	<u>1,200</u>	<u>4,387</u>

8. MOVEMENT IN FUNDS

	At 1.9.20	Net movement in funds	At 31.8.21
	£	£	£
Unrestricted funds			
General fund	9,260	5,028	14,288
UGANDA	<u>20,000</u>	<u>(1,976)</u>	<u>18,024</u>
	<u>29,260</u>	<u>3,052</u>	<u>32,312</u>
TOTAL FUNDS	<u>29,260</u>	<u>3,052</u>	<u>32,312</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	10,433	(5,405)	5,028
UGANDA	<u>-</u>	<u>(1,976)</u>	<u>(1,976)</u>
	<u>10,433</u>	<u>(7,381)</u>	<u>3,052</u>
TOTAL FUNDS	<u>10,433</u>	<u>(7,381)</u>	<u>3,052</u>

Comparatives for movement in funds

	At 1.9.19	Net movement in funds	Transfers between funds	At 31.8.20
	£	£	£	£
Unrestricted funds				
General fund	22,310	6,950	(20,000)	9,260
UGANDA	<u>-</u>	<u>-</u>	<u>20,000</u>	<u>20,000</u>
	<u>22,310</u>	<u>6,950</u>	<u>-</u>	<u>29,260</u>
TOTAL FUNDS	<u>22,310</u>	<u>6,950</u>	<u>-</u>	<u>29,260</u>

The Little Things CIO
Notes to the Financial Statements - continued
for the Year Ended 31 August 2021

8. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	21,147	(14,197)	6,950
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>21,147</u>	<u>(14,197)</u>	<u>6,950</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2021.

The Little Things CIO
Detailed Statement of Financial Activities
for the Year Ended 31 August 2021

	31.8.21 £	31.8.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	1	-
Donations	10,432	13,877
Gift aid	-	1,310
Grants	<u>-</u>	<u>1,250</u>
	10,433	16,437
Other trading activities		
Fundraising events	<u>-</u>	<u>4,710</u>
Total incoming resources	10,433	21,147
EXPENDITURE		
Other trading activities		
Commission	562	347
Fundraising events	<u>3,380</u>	<u>2,090</u>
	3,942	2,437
Charitable activities		
Project costs	1,976	10,054
Support costs		
Management		
Postage and stationery	-	950
Finance		
Computer equipment	-	36
Information technology		
Computer & IT costs	845	-
Governance costs		
Auditors' remuneration for non-audit work	<u>618</u>	<u>720</u>
Total resources expended	<u>7,381</u>	<u>14,197</u>
Net income	<u><u>3,052</u></u>	<u><u>6,950</u></u>

This page does not form part of the statutory financial statements

THE LITTLE THINGS

England & Wales - Charity number 1161803

Accounts

THE LITTLE THINGS CIO
ANNUAL REPORT
AND
FINANCIAL STATEMENTS
FOR
THE YEAR ENDED AUGUST 31 2020

Charity number 1161803

**THE LITTLE THINGS CIO
ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED AUGUST 31 2020**

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**THE LITTLE THINGS CIO
ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED AUGUST 31 2020**

DIRECTORS & TRUSTEES Rathaven Gunaratnarajah
Rajinthan Gunaratnarajah
Gananathan Vahiesan
Shahamah Alshaher- Resigned on 02/04/2020

**REGISTERED OFFICE AND
PRINCIPAL PLACE OF BUSINESS** 2 Waverley Gardens
Ilford
Essex IG6 1PJ

**ACCOUNTANTS &
INDEPENDENT EXAMINERS** Chittenden Horley Ltd
Chartered Accountants
456 Chester Road
Old Trafford
Manchester M16 9HD

BANKERS NatWest Bank
133 High Street
Barkingside
Ilford
Essex IG6 2BU

**THE LITTLE THINGS CIO
TRUSTEES' AND DIRECTORS' ANNUAL REPORT
FOR THE PERIOD ENDED AUGUST 31 2020**

Trustees Report

The trustees present their annual report together with the financial statements of the charity for the year ended August 31, 2020.

REPORTING FRAMEWORK

The financial statements comply with the Charities Act 2011 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 (FRS102) (effective 1 January 2015), referred to as the Charities SORP (FRS 102).

1. Structure, governance and management

Governing document

The charity is a Charitable Incorporated Organisation. It was registered as a charity with the Charity Commission on May 22 2015 using the Charity Commission's foundation model constitution.

Membership

Only the Trustees of the charity are members. The governing document allows for informal or non-voting membership but, at the date of these accounts, no person had been admitted to this class of membership.

A member shall cease to be a member immediately that he or she ceases to be a Trustee of the CIO for any reason.

Appointment of trustees

The first Trustees of the charity were appointed on the date the Charity was formed.

For the future, trustees are appointed on the basis of the vote of the existing Trustees.

Induction and training

No formal induction or training procedures have yet been developed. The first Trustees continue in post and are encouraged to keep abreast of developments in the charity sector by reading the Charity Commission website and relevant third-sector circulars.

The only members of the CIO shall be those persons who are appointed as Trustees of the CIO, and all persons appointed as Trustees shall be admitted as members.

Management of the Charity

One trustee, Shahamah Alshaher was appointed on 25th January of 2019 and has resigned from this position on 2nd April of 2020, but she will continue to work with the charity as an effective volunteer. There are three trustees now and only one, Rathaven Gunaratnarajah, acts in a voluntary executive capacity. His duties include;

- Day to day oversight of the charity's administration
- Organising and leading all significant fundraising events
- Identifying and liaising with hospitals in receipt of the charity's equipment
- Managing the logistics involved in sourcing and delivering equipment and other materials to the done hospital.

In all these tasks, Rathaven is assisted by a team of student volunteers, some of whom take on limited supervisory roles for aspects of the work.

2. Objectives and Activities for the public benefit

Charitable objects

The object of the charity is:

The advancement of health in Africa and Asia by providing or assisting in the provision of equipment, facilities and services in hospitals not normally provided by the statutory authorities.

**THE LITTLE THINGS CIO
TRUSTEES' AND DIRECTORS' ANNUAL REPORT
FOR THE PERIOD ENDED AUGUST 31 2020**

Aims/activities

The Little Things has one primary goal, which is to provide vital medical equipment to poorly funded hospitals, and where needed to renovate healthcare facilities to expedite the charity's aim of improving healthcare at the hospitals it supports.

In seeking to achieve its charitable objects set out above, the Trustees have sought to apply an action learning methodology.

Projects completed in earlier years have provided valuable information concerning the following elements of the fundraising and delivery process;

- Effective marketing to recruit volunteers
- Financial modeling of project fundraising and delivery cost
- Logistical issues relating to the sourcing and supply of equipment
- Administrative systems and oversight
- Resource allocation decisions regarding the suitability of potential projects

For The Little Things' current project, the charity is focusing on renovating a pediatric unit for Gulu Regional Referral Hospital in Northern Uganda. This project was proposed to The Little Things in September 2018 by staff at The University of Manchester who work closely with the healthcare team at Gulu Regional Referral Hospital. The hospital's existing pediatric unit was in a dire state, with barely any working equipment to monitor and treat infants, and the building itself was falling apart.

The project undertaken by The Little Things involves a complete renovation of the building, and installation of vital medical equipment for monitoring and treating the children of Gulu, as well as the surrounding regions. Saad Waigonda is a biomedical engineer working at Gulu Regional Referral Hospital and he is the appointed local lead for the project. He is responsible for receipt of funds transferred by The Little Things, carefully documenting all of the expenditures involved with the project, and sending proof of how the money is spent. He has been sending invoices, receipts and photographic images of the progress of the work at the hospital building, as well as coordinating the building renovation and procurement of medical equipment for the pediatric unit.

Helen Slattery, who works as the Head of Global Health at the Manchester University NHS Foundation Trust, has also visited the hospital and taken photos and videos of the work done, and sent this to The Little Things, as progress updates. As of August 2020, £10,054 (£25,160: 2018/19) has been expensed, for the renovation of Gulu Regional Referral Hospital, and these funds helped to renovate the majority of the pediatric unit. The Little Things will continue fundraising throughout 2020/2021 and subsequent periods, towards this project in Uganda, until sufficient funds have been raised to complete the renovation of the building and install the necessary medical equipment.

The fundraising activity throughout Aug 2019-20 was similar to previous years, with a heavy focus on repeating successful fundraising events such as skydiving and mountain treks for university students. However, as the COVID-19 pandemic began to spread across the globe and national lockdowns began to arise, it became more difficult to raise funds using our traditional methods. We therefore had greater focus from March 2020 to concentrate on social media platforms such as Instagram and Facebook in order to raise funds. The charity seeks to receive donations via these platforms by sharing photographic material from previous successful healthcare projects.

Public benefit

The Trustees have had regard to the Charity Commission's guidance on public benefit.

All the equipment/facilities/services provided by the Charity is given to the hospital without charge. Although the Charity has no direct right or interest in how the hospital is managed, it seeks a voluntary undertaking from the hospital that there will be no charge levied on patients relating to the donated equipment and only minimal charges attributable to any services provided, associated with the equipment.

3. Achievements and Performance

Past Achievements

The Little Things has successfully completed four healthcare projects, providing medical equipment for hospitals in Tanzania, Sri Lanka and Nepal. The project in Nepal was the fourth annual healthcare project completed by the charity and was accomplished in June 2018. The project was proposed by Professor Satyan Rajbhandari, who is a consultant in Diabetes & Endocrinology at Lancashire Teaching Hospital and, on behalf of The Little Things, visited Nepal and assessed three hospitals around Kathmandu, documenting his findings in a report. We followed his recommendation of supporting Tamakoshi Co-operative Hospital in Manthali with specialist equipment that will enable the hospital to provide cardiology and gastroenterology investigations for the local population. Fundraising for the project took place throughout the year 2017/18. The equipment we provided for Tamakoshi Co-operative Hospital includes an echocardiogram, gastroscopy system, and a treadmill stress test system, and these items were obtained from Medtronix Nepal, at a cost of £34,092. The equipment provided allows for specialist gastroenterology and cardiac investigations to be conducted at Tamakoshi Co-operative Hospital, without patients having to travel lengthy distances to Kathmandu to receive these specialist investigations.

**THE LITTLE THINGS CIO
TRUSTEES' AND DIRECTORS' ANNUAL REPORT
FOR THE PERIOD ENDED AUGUST 31 2020**

Future Projects

As of August 2020, a sum of £35,200 has been donated to Gulu Regional Referral Hospital in Northern Uganda, and these funds have helped to renovate the majority of the pediatric unit. The Little Things will continue fundraising throughout the year of 2020/2021 and subsequent periods, towards this project in Uganda, until sufficient funds have been raised to complete the building renovation, install piped oxygen and equip the facility with vital medical equipment.

Communication platforms

Facebook, Instagram and YouTube– This interactive platform has been very useful in promoting news and views among stakeholders, raising awareness and attracting general public attention. Volunteers from The Little Things make routine posts on these social media platforms, using content generated from previous successful healthcare projects and fundraising events. This helps to raise awareness of the charity's work, encourage donations from the viewers and to recruit volunteers and fundraisers to support the charity.

4. Financial review

The charity had a surplus on unrestricted funds at the end of the year amounting to £29,200. However, after reflecting on the trustees' decision to designate £20,000 to the Gulu Regional Referral Hospital, there has not been a significant change in the free reserves this year.

The charity has a total fund of £29,200 at year end, from which £20,000 has been designated to see through part of the remaining Uganda project. The charity is aiming to complete this project, which is estimated to cost £60,000 overall, however, there is no specific time frame, in which this project will be finished. The fundraising plan for the year 2020/2021 and subsequent periods, will involve hosting more fundraising events during Christmas, such as Christmas events, repeating the skydiving fundraiser, Machu Pichu project and stimulating donations by increasing the frequency of posts across social media platforms.

5. Risk management

The charity has considered the major risks it's facing and has identified the following issues;

- The limitations and opportunities afforded by an entirely voluntary labour force
- The challenge posed by the incentive to scale up the model of operation both in terms of the number and scale of the projects and the extent of the fundraising network.
- The inevitable risk of exposure to bribery and corruption in the Charity's dealings with other countries and institutions.

At present, the Charity has only developed embryonic strategies to address these issues.

6. Reserves

During the year as reported above, the trustees resolved to continue to fund the project at Gulu Regional Referral Hospital and accordingly, the funds of £20,000 have been designated to partly see through this project.

7. Going concern

There are no specific matters about going concern that need to be reported, but the charity is in its start-up phase and is dependent upon securing ongoing support to continue its work.

8. Independent examination

The trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011) as the gross income did not exceed £500,000 and is unlikely to do so in the foreseeable future. The trustees have elected to have an independent examination of the accounts rather than an audit and this is carried out by Geoffrey Horley of Chittenden Horley Limited.

The trustees who held office at the date of approval of this trustees' report confirm that, so far as they are each aware, there is no relevant information of which the independent examiner is unaware; and each trustee has taken all the steps that he/she ought to have taken as a trustee to make himself/herself aware of any relevant information and to establish that the Charity's independent examiner is aware of that information.

**THE LITTLE THINGS CIO
TRUSTEES' AND DIRECTORS' ANNUAL REPORT
FOR THE PERIOD ENDED AUGUST 31 2020**

Statement of Trustees' responsibilities in respect of the Trustees' Report and the financial statements

Under the deed of trust and rules of the charity and charity law, the trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

The financial statements are required by law to give a true and fair view of the state of affairs of the charity and of the excess of expenditure over income for that year.

In preparing these financial statements, generally accepted accounting practice entails that the trustees:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards and Statements of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether the financial statements comply with the deed of trust and rules, subject to any material departures disclosed as explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are required to act in accordance with the Trust deed and the rules of the Charity, within the framework of the trust law. They are responsible for keeping proper accounting records, sufficient to disclose at any time, with reasonable accuracy, the financial position of the charity at the time, and enable the trustees to ensure that, where any statements of accounts are prepared by them under section 132 of the Charities Act 2011, those statements of accounts comply with the requirements of regulations under that provision. They have general responsibility for taking steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

This report was approved by the trustees and signed on their behalf on March 25 2022

Rathaven Gunaratnarajah

Trustee

2 Waverley Gardens
Ilford
Essex IG6 1PJ

**INDEPENDENT EXAMINERS' REPORT
TO THE MEMBERS OF THE LITTLE THINGS CIO
FOR THE PERIOD ENDED AUGUST 31 2020**

Independent Examiner's Report to the Trustees of The Little Things CIO

I report to the charity trustees on my examination of the accounts of the company for the year ended August 31 2020 which are set out on pages 7 to 12.

Responsibilities and basis of the report

As the charity trustees of the organisation, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

Having satisfied myself that the accounts of the Charity are not required to be audited either by the charity's governing instrument, or by statute, and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 company as required by Part 8 of the Charities Act 2011 ; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Geoffrey Horley

(MBA FCA DChA)

For and on behalf of:
Chittenden Horley Limited
Chartered Accountants
456 Chester Road
Old Trafford
Manchester M16 9HD

Date: March 25 2022



Commented [GH1]:

THE LITTLE THINGS CIO
STATEMENT OF FINANCIAL ACTIVITY (Including Income and Expenditure Account)
FOR THE YEAR ENDED AUGUST 31 2020

	Notes	Unrestricted funds		Total 2020 £	Total 2019
		General	Designated		
		Funds	Funds		
		£	£		
Incoming resources from generated funds:					
Donations		21,147	-	21,147	88,081
Other trading activities		-	-	-	-
TOTAL INCOME		<u>21,147</u>	<u>-</u>	<u>21,147</u>	<u>88,081</u>
Costs of generating funds				-	-
Cost of raising funds		2,437	-	2,437	41,270
Expenditure on charitable activities		11,760	-	11,760	27,121
TOTAL EXPENDITURE		<u>14,197</u>	<u>-</u>	<u>14,197</u>	<u>68,391</u>
NET INCOME/(EXPENDITURE) BEFORE TRANSFERS		6,950	-	6,950	19,689
Transfers between funds		(20,000)	20,000	-	-
NET MOVEMENT IN FUNDS		(13,050)	20,000	6,950	19,689
TOTAL FUNDS BROUGHT FORWARD		22,310	-	22,310	2,621
TOTAL FUNDS CARRIED FORWARD		<u>9,260</u>	<u>20,000</u>	<u>29,260</u>	<u>22,310</u>

The notes on pages 9 to 12 form part of these financial statements.

**THE LITTLE THINGS CIO
BALANCE SHEET
AS AT AUGUST 31 2020**

	Notes	2020 £	2020 £	2019 £	2019 £
FIXED ASSETS					36
Tangible Assets	9		-		
CURRENT ASSETS					
Debtors	10	51		120	
Cash at Bank and in Hand		<u>33,596</u>		<u>23,477</u>	
		33,647		23,597	
CREDITORS					
Amounts falling due in one year	11	<u>4,385</u>		<u>1,324</u>	
NET CURRENT LIABILITIES			<u>29,261</u>		<u>22,273</u>
NET LIABILITIES			<u>29,261</u>		<u>22,309</u>
FUNDS					
Unrestricted	7		<u>29,261</u>		<u>22,310</u>
TOTAL FUNDS			<u>29,261</u>		<u>22,310</u>

Trustee's responsibilities

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The notes on pages 9 to 12 form part of these financial statements.

Approved by the Board and authorised for issue on March 25 2022

And signed on their behalf by:

Rathaven Guraratnarajah

Trustee

**THE LITTLE THINGS CIO
NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED AUGUST 31 2020**

1 ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared: under the historic cost convention; in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on July 16 2014; FRS102. The charity constitutes a public benefit entity as defined by FRS102.

Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts the trustees considered whether in applying the accounting policies required by FRS102 and Charities SORP FRS102 a restatement of comparative items was required. No restatements were required.

Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. The following applies to particular types of income:

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Costs of raising funds: including those associated with fundraising activities.

Charitable activities: costs of undertaking the work of the charity.

The charity is not registered for VAT and cannot recover any input tax charged. Costs are stated inclusive of VAT where charged.

Fund accounting

Previously, all funding was initially treated as restricted to the current projects. However, since September 2018, as fundraising is now directed towards any or all activities of the charity, all donations are treated as unrestricted.

Tangible fixed assets and depreciation

Individual fixed assets costing more than £500 are capitalised at cost and are depreciated over their estimated useful lives on a straight-line basis as set out below;

Compact digital camera 25%

Allocation of support costs

Support costs are those functions that assist the work of the charity either by supporting the delivery of charitable activities or by supporting the generation of funds. They are shown in note 4 to the accounts.

Cash at bank

Cash at bank is the company's bank balance as at the year end, after completion of the project for that particular year.

Creditors and provisions

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

Financial instruments

The charity has only basic financial instruments which is the cash held in the company's bank account as at the year end.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances

THE LITTLE THINGS CIO
NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED AUGUST 31 2020

2 DONATIONS

	2020			2019		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Justgiving.com (Gift Aid)	1,310	-	1,310	4,060	-	4,060
Donations linked to Fundraising Activities	3,661	-	3,661	42,362	-	42,362
Justgiving.com (Donation)	4,222	-	4,222	993	-	993
Other donations from Fundraising Activities	1,049	-	1,049	2,082	-	2,082
Other donations	9,655	-	9,655	38,584	-	38,584
Government Grant	1,250	-	1,250	-	-	-
	<u>21,147</u>	<u>-</u>	<u>21,147</u>	<u>88,081</u>	<u>-</u>	<u>88,081</u>

3 OTHER TRADING ACTIVITIES

	2020			2019		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Income from fundraising events	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

4 FUNDRAISING COSTS

	2020			2019		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Fundraising events	2,090	-	2,090	39,895	-	39,895
Justgiving.com fees	347	-	347	1,375	-	1,375
	<u>2,437</u>	<u>-</u>	<u>2,437</u>	<u>41,270</u>	<u>-</u>	<u>41,270</u>

5 CHARITABLE EXPENDITURE

	2020			2019		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Direct costs						
Purchases	10,054	-	10,054	25,161	-	25,161
Other operational costs (mainly transport)	-	-	-	160	-	160
Other charitable expenditure	-	-	-	-	-	-
Support costs & governance						
Legal fees	-	-	-	-	-	-
IT expenses	-	-	-	49	-	49
Internet expenses	93	-	93	240	-	240
Depreciation expenses	36	-	36	142	-	142
Accommodation	-	-	-	-	-	-
Independent exam fees	720	-	720	720	-	720
Travel & subsistence	-	-	-	-	-	-
Membership fees	79	-	79	79	-	79
Telephone expenses	-	-	-	-	-	-
Stationery	-	-	-	138	-	138
Website Charges	488	-	488	-	-	-
Printing	30	-	30	433	-	433
Sundries	260	-	260	-	-	-
Total Charitable Expenditure	<u>11,760</u>	<u>-</u>	<u>11,760</u>	<u>27,122</u>	<u>-</u>	<u>27,122</u>

6 NET INCOMING RESOURCES AFTER TRANSFERS

	2020	2019
	£	£
This is stated after charging/(crediting):		
Independent examiner's fees	720	720
Trustees' expenses	-	-
	<u>-</u>	<u>-</u>
Number of trustees claiming	NIL	NIL

THE LITTLE THINGS CIO
NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED AUGUST 31 2020

7. STATEMENT OF FUNDS

	2018/2019				b/f and c/f		2019/2020				
	31/08/2018	01/09/2019	Income	Expenditure	transfers	31/08/2019	01/09/2019	Income	Expenditure	transfers	31/08/2020
	£	£	£	£	£	£	£	£	£	£	£
Unrestricted funds											
General fund	2,621	88,081	88,081	(68,391)	(20,000)	2,311	22,311	21,147.05	(14,197)	(20,000)	9,261
Designated Funds Uganda Project							-				
	2,621	88,081	88,081	(68,391)	(20,000)	22,311	22,311	21,147.05	(14,197)	-	29,261
Restricted funds											
	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-
Total funds	2,621	88,081	88,081	(68,391)	(20,000)	22,311	22,311	21,147	(14,197)	-	29,261

All funds are unrestricted because fundraising is directed towards any and all activities of the Charity.

THE LITTLE THINGS CIO
NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED AUGUST 31 2020

8 STAFF INFORMATION

a Employees

The charity did not employ any staff this period.

b Key management personnel

The key management personnel comprise the trustees, who did not receive any remuneration for acting as trustees.

9 TANGIBLE ASSETS

	Computer Equipment £	Total £
Cost		
As at September 1 2019	569	569
Additions		-
As at August 31 2020	<u>569</u>	<u>569</u>
Depreciation		
As at September 1 2019	533	533
Charge for the year	36	36
As at August 31 2020	<u>569</u>	<u>569</u>
Net Book Value		
As at December 31 2020	-	-
As at December 31 2019	<u>36</u>	<u>36</u>

10 DEBTORS

Income receivable

2020 £	2019 £
<u>51</u>	<u>120</u>

11 CREDITORS falling due within one year

Accruals

2020 £	2019 £
<u>4,385</u>	<u>1,324</u>
<u>4,385</u>	<u>1,324</u>

12 FINANCIAL INSTRUMENTS

The carrying amounts for each category of financial instrument is as follows:

Financial assets

Cash	<u>33,596</u>	<u>23,477</u>
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Financial liabilities

Accruals	<u>4,385</u>	<u>1,324</u>
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Financial assets measured at amortised cost comprise: cash at bank and in hand.

Financial liabilities measured at amortised cost comprise: Accruals

13 CONSTITUTION

The company is a Charitable Incorporated Organisation whose only voting members are its charity trustees.

14 TAXATION

sections 466 to 467 of the Corporation Tax Act 2010.

15 CAPITAL COMMITMENTS

There were no capital commitments authorised and contacted for at the end of the year .

16 RELATED PARTY TRANSACTIONS

There are no related party transactions that are required to be disclosed.