

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

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

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
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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.

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	18,024	(25,345)	7,321	-
	<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>

This page does not form part of the statutory financial statements