

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

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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

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