

Charity Registration No. 1169176

Companies House Ref. CE008794

LITTLE LIFESAVERS

(CHARITABLE INCORPORATED ORGANISATION)

TRUSTEES' REPORT AND UNAUDITED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021



LITTLE LIFESAVERS

(CHARITABLE INCORPORATED ORGANISATION)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Dr Barbara Stanley Dr Thea Clare Morgan Mr Greig St John Orrell (appointed 21 October 2020) Dr Anne Pinches (appointed 21 October 2020) Dr Anna Finkelstein (appointed 21 October 2020) Mr Kieran Moon (resigned 31 October 2020)
Charity number	1169176
Companies House reference	CE008794
Registered office	Honeymead Rectory Lane Ashington Pulborough West Sussex RH20 3LF
Independent examiner	Jasmine Pentecost FMAAT CTA JP Accountancy Services 5 Fairfield Way Ashington Pulborough West Sussex RH20 3LA
Bankers	HSBC UK Bank PLC 1 Warwick Street Worthing West Sussex BN11 3DE

LITTLE LIFESAVERS

(CHARITABLE INCORPORATED ORGANISATION)

CONTENTS

	Page
Trustees' report	1-3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the accounts	7-12

LITTLE LIFESAVERS

(CHARITABLE INCORPORATED ORGANISATION)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

The trustees are delighted to present our annual report for the period April 2020 to March 2021.

The financial statements comply with the Charities Act 2011, the memorandum and articles of association and 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 2015).

Structure, Governance & Management

Little Lifesavers was formed as a charitable incorporated organisation (CIO) on 14 September 2016. The charity's trustees who served during 2020/21 were as follows:

Dr Barbara Stanley

Dr Thea Clare Morgan

Mr Greig St John Orrell (appointed 21 October 2020)

Dr Anne Pinches (appointed 21 October 2020)

Dr Anna Finkelstein (appointed 21 October 2020)

Mr Kieran Moon (resigned 31 October 2020)

New trustees may be recruited to the board at any time by the existing trustees. In selecting individuals for appointment as Trustees, the Trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

The charity has volunteer hubs around the country, but all are managed by the administrative office which is operated remotely and overseen by the board of trustees. Day-to-day management of the charity is delegated to one part-time administrative staff member who manages the network of volunteers.

Public Benefit

The trustees have due regard to the charity commission guidance on public benefit in deciding what activities it carries out.

Principal Risks & Uncertainties

Trustees and staff carry out regular risk assessments that affect the operational delivery of our work and longer term sustainability of the service. The current principal risk to the

ongoing viability of the charity is the impact of the COVID-19 pandemic in recruiting and retaining volunteers as well as the ability to deliver the training sessions in schools. This risk is imposed by both official regulations and the risk of infection as perceived by volunteers and school staff.

The charity has reduced its financial risk by leveraging funding from a variety of sources including volunteers, fundraising initiatives and corporate partners when the opportunity arises.

Remuneration policy

Our part-time administrator is paid on a pro-rata basis and their salary reflects the market rate; this salary is reviewed periodically.

Objectives & Activities

The charity's primary objective is to advance the education of school children in the United Kingdom (including Scotland) including but not exclusively to year 5 primary school in matters relating to the effective application of cardio pulmonary resuscitation (CPR) and other life saving techniques.

Little Life Savers teaches children aged 9 - 18 Basic Life Saving Skills including but not limited to: Management of Child Choking, Management of Adult Choking, Child CPR, Adult CPR, the Recovery Position.

Training is provided free of charge to schools, and children are provided with training and an opportunity to practice these core skills as well as a certificate of attendance containing a summary of the skills discussed.

The primary contribution has been made by the voluntary trustees, as well as the volunteer instructors. In addition, staff, parents, and supporters have contributed their time and labour without charge. The charity would not be able to function without the 300+ volunteers, group coordinators and the employed administrator to run volunteers through the process and so volunteers can deliver the training in the schools throughout the UK.

Impact of COVID-19

During the year to 31 March 2021, the Charity was affected by the global pandemic. This brought a halt to teaching activities and made daily activities more difficult in regard to volunteers and training sessions. However, the charity used the time to build on its foundation and processes including:

- Reviewing and updating the volunteer procedures, policies, and strategy
- Streamlining administrative operations and decisions regarding whether to cover the new "First Aid in School's Curriculum"

- Continuing to raise funds and donations to buy required training equipment
- Continued to look for volunteers

The charity is growing in line with expectations, given the current UK-wide conditions.

Financial Summary and Review

Total income: £35,292

Expenditure on charitable activities: £27,331

We will be able to continue to function at our current financial position with our current assets for another 24 months – even if fundraising drops significantly because of the COVID-19 pandemic.

Reserves Policy

The charity has reviewed its reserves policy for two reasons. Firstly, the large donation received as charity partner with Frugi Children's clothing company is no longer in place. Secondly, the impediment of planned expansion of volunteer numbers with equipment provision and advertising caused by the COVID-19 pandemic of 2020-2022.

With uncertainty over the ability to fundraise in the mid-term future, our policy is to maintain reserves equivalent to 2 years of operating costs.

Reserves held at 31 March 2021 were £78,539 (2020: £76,138).

Trustees' Responsibilities

The trustees acknowledge their responsibilities for maintaining the accounting records of the charity.

The trustees confirm that there is no requirement for an audit of the financial statements.

The trustees confirm that they have no reason to believe that the charity is not a going concern.

The trustees declare that they have approved the trustees' report above and the following accounts.

Signed on behalf of the board by

Dr Barbara Stanley

Chair of trustees

Date:

LITTLE LIFESAVERS

(CHARITABLE INCORPORATED ORGANISATION)

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 MARCH 2021

I report to the charity trustees on my examination of the accounts of the charitable incorporated organisation for the year ended 31 March 2021 on pages 5-12.

Responsibilities and Basis of Report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Disclosure

During the process of the independent examination, there have been some instances where the supporting documentation was unavailable. This is believed to be due to a change in treasurer during the period and the Trustees believe that all payments made are in line with the charity's objectives. We have sought explanations for transactions where the documentation was unavailable.

I have no other 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.

Jasmine Pentecost FMAAT CTA
JP Accountancy Services
5 Fairfield Way
Ashington
Pulborough
West Sussex
RH20 3LA

LITTLE LIFESAVERS

(CHARITABLE INCORPORATED ORGANISATION)

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2021

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
Income and endowments from:				
Donations and legacies	23,831	11,461	35,292	56,788
Other	-	-	-	100
Total	23,831	11,461	35,292	56,888
Expenditure on:				
Furtherance of charity's objectives	21,222	5,829	27,051	18,737
Raising funds	280	-	280	-
Total	21,502	5,829	27,331	18,737
Net income/(expenditure)	2,329	5,632	7,961	38,151
Transfers between funds	4,687	(4,687)	-	-
Net movement in funds	7,016	945	7,961	38,151
Reconciliation of funds				
Total funds brought forward	70,578	-	70,578	32,427
Total funds carried forward	77,594	945	78,539	70,578

LITTLE LIFESAVERS

(CHARITABLE INCORPORATED ORGANISATION)

BALANCE SHEET

AS AT 31 MARCH 2021

		31 March 2021		31 March 2020	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	9		7,061		12,168
Current assets					
Debtors	10	236		-	
Cash at bank and in hand		<u>72,212</u>		<u>58,410</u>	
		72,448		58,410	
Creditors: amounts falling due within one year	11	(970)		-	
Net current assets			<u>71,478</u>		<u>58,410</u>
Total assets less current liabilities			<u>78,539</u>		<u>70,578</u>
Income funds					
Restricted funds	14		945		-
Unrestricted funds			<u>77,594</u>		<u>70,578</u>
			<u>78,539</u>		<u>70,578</u>

The comparative figures have been restated to reflect corrections required to the accounts for the year ended 31 March 2020 identified in the independent examination for the year ended 31 March 2021.

LITTLE LIFESAVERS

(CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

1. Statutory information

The charity is a charitable incorporated organisation registered in England and Wales. The registered office and other administrative information can be found on the legal and administrative information page of these accounts.

2. Accounting policies

2.1. Basis of preparation

These accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) – (Charities SORP (FRS 102)).

Little Lifesavers meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless stated otherwise.

There are no material uncertainties about Little Lifesavers' ability to continue as a going concern.

2.2. Income

Income is included in the statement of financial activities when the charity is legally entitled to the income, the amount can be quantified with reasonable accuracy and there is certainty over the receipt of the income.

Grants and donations are recognised on an accruals basis, accounted for in the period to which they relate.

2.3. Expenditure

Expenditure is recognised on an accruals basis. The charity is not registered for VAT and therefore expenditure is shown as inclusive of VAT.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both directly and indirectly attributable costs which are necessary to support them.

Governance costs include those associated with meeting the constitutional and statutory requirements of the charity and include independent examination fees. These costs are included within support costs.

LITTLE LIFESAVERS

(CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

2.4. Tangible fixed assets and depreciation

Any tangible fixed assets under £150 are written off in the year of purchase.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its useful life, as follows:

Fixtures, fittings & equipment – 25% straight line

3. Income from donations and grants

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
<i>Restricted funds</i>				
Co-Op Local Community Fund	-	2,295	2,295	-
Tesco Bags of Help – Hampshire	-	1,000	1,000	-
Tesco Bags of Help – Burgess Hill	-	2,000	2,000	-
Tesco Bags of Help – King’s Lynn	-	1,000	1,000	-
Tesco Bags of Help – Bicester	-	3,000	3,000	-
Tesco Bags of Help - Storrington	-	1,166	1,166	-
Tesco Bags of Help – Yeovil	-	1,000	1,000	-
<i>Unrestricted funds</i>	23,831	-	23,831	56,788
Total	23,831	11,461	35,292	56,788

4. Expenditure

	Staff costs £	Depreciation £	Other Costs £	Total 2021 £	Total 2020 £
<i>Furtherance of charity’s objectives:</i>					
Activities undertaken directly	-	5,561	4,479	10,040	6,434
Support costs	6,416	151	10,444	17,011	12,303
Total	6,416	5,712	14,923	27,051	18,737

LITTLE LIFESAVERS

(CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

5. Support costs

	Total 2021 £	Total 2020 £
Miscellaneous costs	8,104	11,389
Insurance	472	568
Professional fees	1,418	-
Administrative salaries	6,416	296
Depreciation	151	-
Governance costs	450	50
Total	17,011	12,303

Governance costs relate to independent examiner's fees.

6. Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year. No trustee invoiced for services provided (2020: none).

7. Employees

During the year, the average number of employees was 1 (2020: 0). The full-time equivalent was 0.4 (2020: 0).

There were no employees whose annual remuneration was £60,000 or more (2020: none). The key personnel of the charity comprised the chairperson and treasurer whose roles are voluntary.

8. Comparative funds – Statement of Financial Activities for the year ended 31 March 2020

	Unrestricted funds	Total 2020	Total 2019
Income and endowments from:			
Donations and legacies	56,788	56,788	44,078
Charitable activities	-	-	598
Other	100	100	-
Total	56,888	56,888	44,676
Expenditure on:			
Furtherance of charity's objectives	18,737	18,737	17,139
Total	18,737	18,737	17,139

LITTLE LIFESAVERS

(CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

Net income/(expenditure)	38,151	38,151	27,537
Reconciliation of funds			
Total funds brought forward	32,427	32,427	4,890
Total funds carried forward	70,578	70,578	32,427

These figures have been restated to reflect corrections required to the accounts for the year ended 31 March 2020 identified in the independent examination for the year ended 31 March 2021.

9. Tangible fixed assets

	Fixtures, fittings & equipment
Cost	
At 1 April 2020	22,241
Additions	605
At 31 March 2021	22,846
Depreciation	
At 1 April 2020	10,073
Charge for year	5,712
At 31 March 2021	15,785
Net book value	
At 31 March 2021	7,061
At 30 March 2020	12,168

10. Debtors

	31 March 2021	31 March 2020
	£	£
Prepayments and accrued income	236	-
	236	-

11. Creditors: amounts falling due within one year

31 March 2021	31 March 2020
£	£

LITTLE LIFESAVERS

(CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

Trade creditors	20	-
Accruals and other creditors	450	-
Taxes and social security	500	-
	970	-

12. Control

The charity is under the control of the board of trustees.

13. Related Party Transactions

During the year, the charity received donations from the juvenile son of the chairperson, Dr Barbara Standley, who has been fundraising for the charity; the total received in the year was £54 (2020: £nil).

14. Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balance of donations and grants held for specific purposes:

	Balance at 1 April 2020	Incoming Resources	Resources Expended	Transfers to/from Unrestricted Funds	Balance at 31 March 2021
	£	£	£	£	£
Co-op Local Community Fund	-	2,295	1,350	-	945
Tesco Bags of Help – Hampshire	-	1,000	489	(511)	-
Tesco Bags of Help – Burgess Hill	-	2,000	977	(1,023)	-
Tesco Bags of Help – King’s Lynn	-	1,000	489	(511)	-
Tesco Bags of Help – Bicester	-	3,000	1,466	(1,534)	-
Tesco Bags of Help – Storrington	-	1,166	569	(597)	-
Tesco Bags of Help – Yeovil	-	1,000	489	(511)	-
Total	-	11,461	5,829	(4,687)	945

Co-op Local Community Fund - The funds are to be used towards recruiting and training our volunteers, provision of equipment for teaching the children and creating a simple booking system for schools to book sessions.

LITTLE LIFESAVERS

(CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

Tesco Bags of Help – *The Bags of Help grant is to be used expand and create further groups in the specified region. They should be used to secure further Mannikins for training and teaching equipment such as t-shirts, certificates, stickers and connectivity such as email and web presence etc., and DBS checks for all coordinators/volunteers.*

15. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total 2021 £
Fund balances at 31 March 2021 are represented by:			
Tangible fixed assets	7,061	-	7,061
Current assets	71,503	945	72,448
Creditors: amounts falling due within one year	(970)	-	(970)
	77,594	945	78,539

16. Analysis of net assets between funds – comparative

	Unrestricted funds £	Restricted funds £	Total 2021 £
Fund balances at 31 March 2020 are represented by:			
Tangible fixed assets	12,168	-	12,168
Current assets	58,410	-	58,410
Creditors: amounts falling due within one year	-	-	-
	70,578	-	70,578