

Charity Registration No. 1169176

Companies House Ref. CE008794

# **LITTLE LIFESAVERS**

**(CHARITABLE INCORPORATED ORGANISATION)**

## **TRUSTEES' REPORT AND UNAUDITED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**



## **LITTLE LIFESAVERS**

**(CHARITABLE INCORPORATED ORGANISATION)**

### **LEGAL AND ADMINISTRATIVE INFORMATION**

<b>Trustees</b>	Dr Barbara Stanley (appointed 01 September 2016) Dr Thea Clare Morgan (appointed 21 October 2020) Mrs Karen Brent (appointed 21 November 2023) Mrs Clare Buckland (appointed 05 December 2023)
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<b>Charity number</b>	1169176
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<b>Companies House reference</b>	CE008794
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<b>Registered office</b>	Honeymead Rectory Lane Ashington Pulborough West Sussex RH20 3LF
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<b>Bankers</b>	HSBC UK Bank PLC 1 Warwick Street Worthing West Sussex BN11 3DE
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## **TRUSTEES' REPORT**

### **FOR THE YEAR ENDED 31 MARCH 2023**

The trustees are delighted to present our annual report for the period 1st April 2023 to 31st March 2023.

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 2023/24 were as follows:

Mrs Barbara Stanley (appointed 01 September 2016)  
Dr Thea Clare Morgan (appointed 21 October 2020)  
Mrs Karen Brent (appointed 21 November 2023)  
Mrs Clare Buckland (appointed 05 December 2023)

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 two part-time administrative staff members who manage 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 is the cost-of-living crisis and funding difficulties. As a very small charity we continue to reduce its financial risk by leveraging funding from a variety of sources including volunteers, fundraising initiatives, and searching for corporate partners.

## Remuneration policy

Our 2 part-time paid members of staff are 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 school years 5 to 8 (or Scottish equivalent) matters relating to the effective application of cardiopulmonary resuscitation (CPR) and other life saving techniques.

Little Life Savers teaches children aged 9 – 13. Basic Life Saving Skills including but not limited to: management of child choking, child hands-only CPR, adult hands-only CPR and the Recovery position.

Training is provided free of charge to schools, and children are given the opportunity to practice these core skills as well as information and resources and 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 200+ volunteers and the 2 employees to run the volunteer onboarding and school booking frameworks.

## Achievements and performance

During the Year 01.04.23 – 31.03.24 the Charity delivered **97 training sessions** UK wide from a total of the 154 requested sessions (63%) and **trained 4,715 children**, which is **more than double** the 2023 total of 2,140 and continues to demonstrate both the ongoing need for our sessions and the ongoing effectiveness of both the structure and model taught. 57 sessions received feedback (60%) all of which were 4 and 5\* reviews.

Volunteer expansion continues with recruitment of **66 new volunteers** from 125 enquiries and despite the loss of some inactive volunteers we remain at over 200 volunteers nationwide.

To ensure efficiency we retain our 2 part-time members of staff; to run the volunteer onboarding process (including safeguarding checks) and the operational framework (organisation and delivery of sessions) as well as encouraging volunteer participation, seeking fundraising and promotional opportunities.

The charity is growing and demand for our charitable offer continues to increase, with another **doubling of numbers of children trained this year**. With the changes implemented this year, the recruitment of a new team member and the investment, both to make the organisation framework robust and in recruiting background regular donors, we are confident of further funding opportunities in the coming year.

**Total income:** £21,504

## **Expenditure on charitable activities: £24,530**

Our expenditure was less than usual this year as we benefited from the end of a TUPE of one of our employees to NorWest Medical until September 2023 and our volunteer chairperson covered the operations side of the charity for 3 months so staff costs were much reduced.

We will be able to continue to function at our current financial position with our current assets for another 12 months even with zero income. Our focus this year has been on both increasing volunteer recruitment and refining the operational framework to ensure smooth delivery of consistent session quality (57 x 4 & 5 star reviews) Now that this has been achieved, we will turn our attention to fundraising in the upcoming year.

Having invested in face-to-face promotion and networking opportunities last year, which yielded little in terms of volunteers and only moderate success in revenue through fundraising and donation, we focussed this year on promoting our charity via social media and will invest in a new website that would be managed and edited in-house to reduce cost-along with in house management of volunteer communications and social media. We've also worked to refine our volunteering information literature (included in our printing costs of £1438.26) and updated and maintained our booking system and volunteer database.

We invested in a second member of staff and redesigned our operational framework to standardise information shared with stakeholders and successfully appointed a replacement for that second member of staff after the first postholder resigned. The framework is now established and well managed by our new member of staff who is an excellent addition to our executive team.

We started a new volunteer group in Essex and in Sheffield and the ongoing expansion of our Sussex group required the investment of further manikins so we spent £1798 on new equipment.

Our 2024-25 focus will be to:

- Reach 20,000 children trained
- Increase and maintain our background income of regular "coffee money" donors
- Simplify the administration of sessions and unburden the role of the lead volunteer
- Deliver sessions in new areas of the country

## **Reserves Policy**

The charity operates a reserves policy for two reasons:

- 1) Lack of a significant corporate partner and lack of adequate background income to meet regular outgoings means income is sporadic, difficult to guarantee and often matched to discreet fundraising events which are mostly undertaken/managed by the administrative executive;
- 2) To ensure its financial obligations to employees and suppliers are met in the event of the closure.

We will therefore keep a minimum of 3 months of operating costs plus staff redundancy payment as well as in reserve based on 2023-2024 figures

This is £10,000

Annual running costs are estimated at £38,577 (we benefited from Sept-Aug 12-month TUPE

of one of our employees to NorWest Medical so the 2nd 6 months of that figure is included here) and provision for 5 new sets of manikins at approximately £650 per set of 3 (which allows for new groups or replacement equipment) gives a 1 -year budget of £38,577 (including reserves and contingency) which our current closing balance can almost cover.

### **Notes and Specifics**

The volunteer process is now self-sufficient in terms of DBS checking costs— each DBS check costs a 3rd party admin fee of £10.95+VAT and is offset by a £12 donation per volunteer but some have gift aid. This does not account for the cost of volunteer pack assets (tee-shirt/leaflets/ID cards and postage) which is delivered by our printer and is mostly covered by general fundraising. Donations raised from volunteer applicants (£940 plus Gift Aid of £160, minus the Total Giving Platform fee of £26.55=£1073.45) and the cost of DBS umbrella body fee check of £889.93 - which helps cover the cost of posting volunteer tee-shirts, ID badges and literature.

Our ongoing effort to create regular income through background donations through the “Buy Me a Coffee” campaign has increased and generated £1710 after fees.

Our closing bank balance at 31 March 2024 is £36,251.34. This is approximately a year of budget including contingency and £10,000 reserves

### **Trustees’ Responsibilities**

The trustees acknowledge their responsibility 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



Barbara Stanley.

MBBS FRCA MA

Chairperson

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2024**

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
<b>Income and endowments from:</b>				
Donations and legacies	21,504	-	21,504	21,229
Other	-	-	-	-
<b>Total</b>	<b>21,504</b>	<b>-</b>	<b>21,504</b>	<b>21,229</b>
<b>Expenditure on:</b>				
Furtherance of charity's objectives	24,530	-	24,530	30,209
Raising funds	-	-	-	0
<b>Total</b>	<b>24,530</b>	<b>-</b>	<b>24,530</b>	<b>30,209</b>
<b>Net income/(expenditure)</b>	<b>(3,025)</b>	<b>-</b>	<b>(3,025)</b>	<b>(8,979)</b>
<b>Reconciliation of funds</b>				
<b>Total funds brought forward</b>	<b>48,530</b>	<b>945</b>	<b>49,475</b>	<b>78,539</b>
<b>Total funds carried forward</b>	<b>45,505</b>	<b>945</b>	<b>46,450</b>	<b>49,475</b>

## BALANCE SHEET

AS AT 31 MARCH 2024

		31 March 2024		31 March 2023	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	9		3,253		1,455
<b>Current assets</b>					
Debtors	10	3,116		124	
Cash at bank and in hand		<u>40,081</u>		<u>46,020</u>	
		40,205		46,144	
<b>Creditors: amounts falling due within one year</b>	11				
<b>Net current assets</b>			<u>43,197</u>		<u>48,020</u>
Total assets less current liabilities			46,450		50,822
<b>Income funds</b>					
Restricted funds	14		945		945
Unrestricted funds			<u>45,505</u>		<u>48,530</u>
			<u>46,450</u>		<u>49,475</u>

## **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 accrual's basis, accounted for in the period to which they relate.

### **2.3. Expenditure**

Expenditure is recognised on an accrual's 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.

## 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 2024 £	Total 2023 £
<i>Restricted funds</i>	-	-	-	-
<i>Unrestricted funds</i>	21,504	-	21,504	21,229
<b>Total</b>	<b>21,504</b>	<b>-</b>	<b>21,504</b>	<b>21,229</b>

## 4. Expenditure

	Staff costs £	Depreciation £	Other Costs £	Total 2024 £	Total 2023 £
<i>Furtherance of charity's objectives:</i>					
Activities undertaken directly	-	-	-	-	-
Support costs	14,145	1,346	9,039	24,530	22,869
<b>Total</b>	<b>14,145</b>	<b>1,346</b>	<b>9,039</b>	<b>24,530</b>	<b>22,869</b>

Notes to the Accounts for the Year Ending 31 March 2024

**5. Support costs**

	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Miscellaneous costs	14,673	12,984
Insurance	310	397
Professional fees	1,200	1,141
Administrative salaries	7,000	7,000
Depreciation	1,347	1,347
Governance costs	0	0
<b>Total</b>	<b>24,530</b>	<b>22,869</b>

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 (2023: none).

**7. Employees**

During the year, the average number of employees was 1 (2023: 0). The full-time equivalent was 0.4 (2023: 0).

There were no employees whose annual remuneration was £60,000 or more. The key personnel of the charity comprised the chairperson who acts as CEO and is voluntary, an administrator who works part-time (as above) and a replacement Operations Manager (employed October 2023)

**8. Comparative funds – Statement of Financial Activities for the year ended 31 March 2024**

	<b>Unrestricted funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
<b>Income and endowments from:</b>			
Donations and legacies	19,524	13,056	13,056
Charitable activities	-	-	-
Other	-	-	-
<b>Total</b>	<b>19,524</b>	<b>13,056</b>	<b>13,056</b>
<b>Expenditure on:</b>			
Furtherance of charity's objectives	24,530	24,530	33,269
<b>Total</b>	<b>24,530</b>	<b>24,530</b>	<b>27,501</b>

Notes to the Accounts for the Year Ending 31 March 2024

**9. Tangible fixed assets**

	Fixtures, fittings & equipment
<b>Cost</b>	
At 1 April 2023	24,117
Additions	<u>1,930</u>
At 31 March 2024	26,047
<b>Depreciation</b>	
At 1 April 2023	21,447
Charge for year	<u>1,347</u>
At 31 March 2024	22,794
<b>Net book value</b>	
<b>At 31 March 2024</b>	<b>3,253</b>
At 31 March 2023	1,323

**10. Debtors**

	31 March 2024	31 March 2023
	£	£
Prepayments and accrued income	3,116	124
	<u>3,116</u>	<u>124</u>

**11. Creditors: amounts falling due within one year**

	31 March 2024	31 March 2023
	£	£
Trade Creditors	-	-
Accruals and other creditors	-	-
Taxes and social security	-	-
	<u>-</u>	<u>-</u>

**12. Control**

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

**13. Related Party Transactions**

Notes to the Accounts for the Year Ending 31 March 2024

None

**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 2023	Incoming Resources		Resources Expended	Transfers to/from Unrestricted Funds	Balance at 31 March 2024
£		£	£	£	£
Co-op Local Community Fund		945	-	-	945
<b>Total</b>	-	<b>945</b>	-	-	<b>945</b>

**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.*