

LITTLE LIVES UK

England & Wales · Charity number 1171884

Details

Status Registered

Legal form CIO

Registered 2017-03-03

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

Contact

Address Unit E10
Arena Enterprise Centre
9 Nimrod Way
Wimborne
Dorset
BH21 7WH

Phone 07494442228

Email info@littlives.org.uk

Website www.littlives.org.uk

Activities

Objects: TO ADVANCE IN LIFE, RELIEVE THE NEEDS OF, AND TO HELP CHILDREN AND YOUNG PEOPLE BY PROVIDING SUPPORT AND ACTIVITIES (INCLUDING LEISURE TIME ACTIVITIES) WHICH DEVELOP THEIR SKILLS, CAPACITIES AND CAPABILITIES WITH THE AIM TO ENABLE THEM TO BETTER PARTICIPATE IN SOCIETY AS MATURE AND RESPONSIBLE INDIVIDUALS.

Activities: Little Lives UK empowers disadvantaged children and young people by providing free mental health support and donating devices for education. We also promote sustainability by encouraging donations of unwanted items to help create a greener world.

Classification

- **How:** Provides Services, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training
- **Who:** Children/young People

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,438,818	£1,308,909	£615,601	25
2024-03-31	£1,424,672	£1,341,468	£485,692	25
2023-03-31	£1,327,151	£1,192,055	£402,488	22
2022-03-31	£198,995	£113,333	-	-
2021-03-31	£86,127	£38,033	-	-

Trustees

Name	Role	Appointed
Lotta-Maija Salmi		2021-04-26
Szonja Borcsokne Budai		2019-02-14
Yauheni Sysoyeu		2017-03-01

LITTLE LIVES UK

England & Wales - Charity number 1171884

Accounts

Trustees Annual Report and Accounts

1st April 2024 - 31st March 2025

Little Lives UK

Registered Charity Number: 1171884



Contents

Statement from the mental health campaign manager	2
Our values and objectives.....	3
Why are we needed?.....	3
How we benefit the public.....	4
How we responded to public benefit guidance offered by the commission	4
Our campaigns	4
Volunteers	5
Fundraising	6
Our partners	6
Our performance.....	6
Financial review	7
Reserves policy	7
Risk management.....	7
Organisational structure	8
Induction and training of new trustees.....	8
Governing document.....	8
Key management remuneration	8
Reference and administrative details	9
Statement of trustees' responsibilities	9

Statement from the Mental Health Campaign Manager

Carlie Marshall, 'Someone to Talk to' Manager & Counsellor



The world is currently experiencing significant turbulence, which is greatly impacting the mental health of children and young people. Our campaign, "Someone to Talk To," aims to provide free support to as many children as possible in a timely manner.

As stated in last year's report on the "Someone to Talk To" campaign, we have continued to prioritise the mental health of children by offering free access to counselling services in their schools.

We were very proud last year to have supported children with over 300 counselling hours. Currently, we are pleased to share that we are providing approximately 50 counselling hours per week to children in need of mental health support.

Our goal is to deliver between 200 and 250 counselling hours per month to children in various schools across Dorset. With the continued dedication of our team, we aim to support an additional 48 to 60 counselling hours per month starting in September 2025 in both Dorset and London. On this trajectory, we aim to provide an impressive 2,232 counselling hours per school year. This achievement is made possible through the support of our charity shops and fundraising efforts within the community, as well as the dedication of our highly professional team. We have received staggering amounts of positive feedback from the schools and children with whom the team has worked with.

I am immensely proud of what we have accomplished as a team in such a short amount of time, and I look forward to supporting as many children as we can in the future.

We have a long waiting list of schools eager to work alongside us, which demonstrates the necessity of our campaign, "Someone to Talk To." This also highlights the professional and compassionate reputation we have established in the community where our team has been active. I would like to thank everyone for the support we have received.

Our values and objectives

At Little Lives UK, we believe every child deserves the chance to thrive. Our mission is to support disadvantaged children and young people across the UK, especially those living with disabilities, in low-income families, or in difficult environments. We provide free mental health support and donate essential technology.

Our core values are compassion, equality, and empowerment ensuring every child has the opportunity to reach their full potential. We build strong connections with the families we help, working together to break down barriers and offer hope, support, and real change where it's needed most.

Why are we needed?

In today's society, mental health concerns are increasingly widespread, and children are not exempt. According to the NHS, around one in four young people in England now have a common mental health condition, such as anxiety, depression, or similar disorders up from 18.9% in 2014 to approximately 25.8% in 2024.

Over the past year, 812,000 under-18s received at least one NHS-funded mental health contact, the highest number ever. Meanwhile, demand continues to outpace capacity: NHS estimates show that only about 40% of children with diagnosable mental health conditions are currently receiving support. That's why our 'Someone to Talk To' campaign is more important than ever making sure children get the support they need when they need it.

Technology also plays a huge role in education and everyday life, yet thousands of children in the UK still lack access to basic digital devices. Through our Technology Programme, we collect unwanted devices such as smartphones, tablets, and laptops and give them a second life by donating them to children and young people who need them most. This not only helps children get the tech they need but also cuts down on electronic waste.

What we do

"Someone to Talk To" – Free & Fast Counselling for Children

This mental health campaign provides completely free, one-on-one counselling sessions in schools across the UK. Managed by dedicated professionals like Carlie Marshall, the initiative ensures 40 children each month gain immediate access to vital emotional support. It's designed to swiftly address children's mental health needs, helping them build resilience and better cope with personal challenges

Technology Programme – Bridging the Digital Divide

This initiative collects and distributes donated tech such as phones, tablets, and laptops to help combat digital poverty. The goal is to provide essential devices to schools, youth clubs, and disadvantaged children through council workers, ensuring they have the tools needed for modern learning.

How we benefit the public

Little Lives UK benefits the public by supporting disadvantaged children and young people across the country. Through our free mental health support, we help reduce pressure on overstretched services and ensure children have someone to talk to during difficult times.

Our Technology Programme gives a second life to donated devices like phones and laptops, helping those without access to essential tools for modern learning overcome the digital divide.

We also promote sustainability by encouraging the public to donate unwanted items, which supports both our charity shops and the environment. Every initiative we run is focused on creating a brighter, more inclusive future for children in need.

How we responded to public benefit guidance offered by the Commission

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. The trustees refer to public benefit throughout this report.

Our campaigns

Someone To Talk To – Mental health campaign

9 Partner schools

40 Children per month access free and fast therapy

6 Counseling sessions offered per child

As planned last year, Little Lives UK has now started offering counselling sessions completely free of charge to schools.

Little Lives UK believes it is crucial to work with all young people in schools, from reception to year eleven, to support their wellbeing and provide a safe space to express their thoughts and feelings. Our counsellors facilitate each child's counselling journey and equip young people with vital tools to support their mental health, tools that will benefit them for a lifetime.

The need for early mental health support is growing rapidly. In England, referrals to mental health services have increased by 44% since 2016, yet the workforce has only grown by 22% in the same period. Among 17 to 19-year-olds, the rate of probable mental disorders has more than doubled, rising from 10% in 2017 to 26% in 2022. These figures highlight the urgent demand for accessible support in schools.

Thanks to the dedication of our Campaign Manager, Carlie Marshall, we have built, and continue to grow, a strong team of experienced counsellors. The number of partner schools is steadily increasing, and our support is reaching more areas across the UK.

Technology Programme

**229 tablets, 118 laptops, and 69 phones rehomed last year
2,265 devices given a second life in total**

As part of our Technology Programme, we invite individuals and businesses to donate their unwanted devices. We offer a free collection service across London and Bournemouth, and also accept drop-offs at our charity shops or postal donations using the prepaid labels we provide.

As committed champions of recycling, we're proud to share that we rehomed over 400 devices last year alone bringing our total to 2,265. Most tablets and laptops go to schools, where stretched budgets often mean students are left without access to up-to-date hardware essential for modern learning. We also support low-income families, where children may have to share a single device or rely on a smartphone to complete homework. These donations are distributed with the help of local council workers.

Smartphones are primarily donated to NHS children's diabetes units, where young patients depend on modern apps to monitor their blood glucose levels requiring newer, compatible devices.

Volunteers

Volunteers and interns play a vital role at Little Lives UK, contributing their time and energy across our charity shops, and warehouse to support the charity's mission.

In our charity shops, volunteers are an essential part of the team. They help maintain a welcoming environment and keep the shelves stocked with quality donated items. Whether working on the shop floor or behind the scenes, our volunteers are well-trained to deliver excellent customer service, helping our retail locations thrive as a key source of funding.

In the main office, they support us by creating social media content, updating the website and SEO, and assisting with fundraising efforts.

In the warehouse, they gain valuable computer skills, including hands-on experience with both hardware and software aspects of electronics.

"I began my volunteer work both to make productive use of my time and to give back to my community. Since I started, I have experienced a profound sense of fulfillment, feeling welcomed and appreciated in ways I had not experienced in previous employment. My colleagues are friendly, supportive, and genuinely value my contributions. The recognition and satisfaction I gain from assisting in our charity shop motivate me further and reinforce my commitment to making a positive impact through this volunteer work.

My volunteer work is deeply rewarding, as it allows me to connect with new people, provide assistance, and bring joy to those in need. Moreover, it serves as a source of personal motivation, inspiring me to lead a compassionate and service oriented life."

Farhana - Volunteer at Little Lives UK Charity Shop Tooting Broadway

Fundraising

Our charity shops and online sales play a vital role in raising funds to support our work. Thanks to the generosity of the public, we're able to stock them with quality checked clothing, household goods, and electronics. Every item sold helps fund our campaigns that support disabled and disadvantaged children across the UK.

By giving pre-loved items a second life, we also champion recycling and sustainability. This helps reduce waste and protect the environment while supporting our mission.

We're incredibly grateful for the continued support we receive from people across the country, whether it's through donated items, tech, or financial contributions. Every bit makes a real difference.

Our partners

We are very grateful for all the donations we received last year and especially pleased that two more companies have chosen to support us on a long-term, regular basis.

CompuTeam - education technology provider with over 25 years of experience in helping schools maximize the benefits of technology. The company offers Managed IT services to schools and Multi-Academy Trusts (MATs) across the UK, supporting teachers and inspiring students through innovative technology solutions.

D Neat Construction – we were delighted to hear that D Neat Construction are to make monthly donations towards our projects. D Neat Construction provides a reliable and experienced maintenance service across London. Thanks to their generous support we can continue to make a difference to children across the country.

Our performance

Over the past year, Little Lives UK has grown its reach and deepened its support for children across the UK. With the help of our incredible team and community, we're proud to share some of our achievements:

- **9 schools** are now partnered with us, giving their pupils access to **free and fast therapy sessions**—with over **40 children a month** receiving vital mental health support.
- Through our **Technology Programme**, we rehomed **229 tablets, 118 laptops, and 69 phones**, bringing the total to **2,265 devices** given a second life and placed with families, schools, and NHS units.
- Our charity shops in London and online sales from Bournemouth helped fund our programmes while **championing sustainability, rescuing thousands of items from landfill** and turning them into opportunities.
- We also launched **completely free counselling** for schools, where funding is often limited, ensuring children can access early support when it matters most.

Our focus for the new year

At Little Lives UK, our mission remains the same. We want to help as many children and young people as possible. In the year ahead, we plan to expand our free counselling programme to reach more schools. This means we will need to raise more funds through new and existing fundraising efforts.

We are also preparing to open our first charity shop in the Bournemouth area. This will help us raise essential funds while promoting sustainability by giving second-hand items a new life.

In addition, we will continue to grow our Technology Programme. By collecting and rehoming donated devices, we aim to give more children access to the tools they need for their education and to stay competitive in today's digital world.

With your continued support, we can make these goals a reality and reach even more children in need.

Financial review

During the year the total income for the group was £1,438,818 (2024: £1,424,672) with expenditure of £1,308,909 (2024: £1,341,468), leaving a surplus of £129,909 (2024: £83,204) for the year. Unrestricted reserves as at 31 March 2025 stood at £615,601 (2024: £485,692).

Reserves policy

The trustees' aim is to maintain unrestricted reserves at a level sufficient to cover six months of operating costs. This is so that the charity is able to continue its vital projects in the event of unforeseen circumstances having a negative impact on future funding streams. The level of unrestricted reserves held at the year-end was £165,000.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed to. As a result of this the trustees must ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees are responsible for overseeing the risks faced by Little Lives UK and its subsidiary company, Little Lives UK Trading Ltd. Risks are identified and assessed throughout the year. The trustees are satisfied that any risks have been adequately mitigated where necessary and they have undertaken an overall risk assessment.

Organisational Structure

At the Trustees quarterly meeting, the executive group will update the Trustees with the finances from the quarter. The Trustees will then review Little Lives UK's finances from the period. Furthermore, they will regularly monitor the investments by setting up the cash flow and the budget for the charity.

Any variances are analysed and are reported to the trustees to make sure that the finances are under control. The Trustees will also periodically review the internal financial controls and the spending policy.

Induction and Training of new trustees

Recruitment - the board will consider what added experience and skills will help improve support for the charity and those involved in the day-to-day running of the organisation. For example, Little Lives UK is currently focusing on children's mental health, so a potential new trustee with a background in this sector would be a positive addition. New trustees may be found through individuals known to the charity, word of mouth and advertising.

Appointment - potential new trustees are interviewed by members of the board and the executive and invited to attend a trustees' meeting, after which a decision is made by the board.

Induction - new trustees are introduced to the charity's existing work and given time to understand how it operates, while also being encouraged to contribute fresh ideas as they establish their supportive role within the organisation.

Governing document

The governing document is a Constitution based on the Charity Commission model for a CIO.

Key management remuneration

Management salaries are set and reviewed by the Board of Trustees. Informal monitoring of the salary levels of similar positions through job advertisements is undertaken to identify that the salary paid is appropriate, when compared to other, similar positions and taking into account the overall pay levels experienced locally.

Reference and administrative details

Registered Charity number: 1171884

Principal address:

Little Lives UK

Unit E10
Arena Enterprise Centre
9 Nimrod Way
Wimborne
BH21 7WH

Trustees

Mr Yauheni Sysoyeu
Mrs Szonja Borcsokne Budai
Miss Lotta - Maija Salmi

Auditors: MC Audit Limited, Station House, North Street, Havant, PO9 1QU

Bankers: Virgin Money, 177 Bothwell Street, Glasgow, G2 7ER

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;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 27/10/2025.....

and signed on its behalf by:


.....

Mr Yauheni Sysoyeu
Trustee

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2025**

We have audited the financial statements of Little Lives UK and its subsidiaries for the year ended 31 March 2025 which comprise the Consolidated Statement of Financial Activities, the Consolidated Summary of Income and Expenditure Account, the Group and Charity Balance Sheets and cashflow statements and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard FRS 102 'The Financial Reporting Standard Applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the group's and the parent charity's affairs as at 31 March 2025 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2025**

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you

- returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or

Responsibilities of trustees

As explained more fully in the Statement of Trustees Responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group and parent charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or parent charity or to cease operations, or have no realistic alternative but to do so.

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2025**

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

From discussion with management and those charged with governance information about the entity is documented to assess the activity within the organisation. We discuss management's assessment of risk in respect of irregularities, fraud and going concern.

Based on these discussions and our own assessments we determined that the key risk areas were income recognition in respect of cut off issues concerning grant, service and donation income and management override concerning the size of the organisation.

We set financial statement materiality level based on the level of income. As a not for profit organisation raising income is its primary focus which is why income was used to determine the level of materiality. Our overall assessment of risk was used to determine performance materiality at an appropriate level

Substantive audit tests were designed after assessing and performing walkthrough tests. The walkthrough testing confirmed documented systems which have been designed to act as a preventative measure against fraud and error which appear to be operating as documented. Substantive testing tested a sample of the population, representative of the population, to identify errors. The testing did not identify any material misstatements in areas tested.

Audit substantive tests concluded no material errors over the key risk areas of income recognition and management override.

The audit considers the organisation is not exposed to material risk of error as a result of assessing laws and regulations that are appropriate to the organisation.

Management assessed there is no going concern risk. The audit undertook a review of budgets, management accounts and the review of board minutes and came to the same conclusion as management.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the group and the parent charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

LITTLE LIVES UK

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2025

Stuart Mackie

Stuart Mackie (Senior Statutory Auditor)
for and on behalf of MC Audit Limited
Chartered Accountants
Statutory Auditors
Station House
North Street
Havant
Hampshire, PO9 1QU

Date: ~~...29/10/2025~~.....

LITTLE LIVES UK

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	5	49,661	-	49,661	50,223
Charitable activities:					
Supporting Children	6	-	-	-	-
Other trading activities:					
Commercial trading operations	7	1,382,384	-	1,382,384	1,366,455
Investment income	4	6,773	-	6,773	7,994
Total		<u>1,438,818</u>	<u>-</u>	<u>1,438,818</u>	<u>1,424,672</u>
EXPENDITURE ON					
Cost of raising funds:					
Commercial trading operations	8	1,092,007	-	1,092,007	1,047,384
Charitable activities:					
Supporting Children	9	216,902	-	216,902	294,084
Total		<u>1,308,909</u>	<u>-</u>	<u>1,308,909</u>	<u>1,341,468</u>
Net gains/(losses) on investments		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET INCOME/(EXPENDITURE)		129,909	-	129,909	83,204
Transfers between funds		-	-	-	-
NET MOVEMENT IN FUNDS		129,909	-	129,909	83,204
RECONCILIATION OF FUNDS					
Total funds brought forward	21				
As previously reported		485,692	-	485,692	402,488
TOTAL FUNDS CARRIED FORWARD		<u>615,601</u>	<u>-</u>	<u>615,601</u>	<u>485,692</u>

LITTLE LIVES UK

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2025

	Note	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
FIXED ASSETS					
Tangible assets	15	110,770	136,186	1,074	3,422
		<u>110,770</u>	<u>136,186</u>	<u>1,074</u>	<u>3,422</u>
CURRENT ASSETS					
Debtors	16	92,115	77,740	300,131	323,353
Cash at bank and in hand		451,246	330,670	237,137	27,881
		<u>543,360</u>	<u>408,410</u>	<u>537,268</u>	<u>351,234</u>
CREDITORS					
Amounts falling due within one year	17	(38,529)	(58,904)	(8,690)	(6,543)
NET CURRENT ASSETS		504,831	349,506	528,577	344,691
TOTAL ASSETS LESS CURRENT LIABILITIES		615,601	485,692	529,652	348,113
CREDITORS					
Amounts falling due in more than one year		-	-	-	-
NET ASSETS EXCLUDING PENSION LIABILITY		615,601	485,692	529,652	348,113
Defined benefit pension scheme liability					
NET ASSETS		<u>615,601</u>	<u>485,692</u>	<u>529,652</u>	<u>348,113</u>
FUNDS					
Unrestricted funds:	20				
Unrestricted funds		615,601	485,692	529,652	348,113
		<u>615,601</u>	<u>485,692</u>	<u>529,652</u>	<u>348,113</u>
Restricted funds		-	-	-	-
TOTAL FUNDS		<u>615,601</u>	<u>485,692</u>	<u>529,652</u>	<u>348,113</u>

The financial statements were approved by the Board of Trustees on 27/10/2025 and signed on their behalf by:



.....
Mr Yauheni Sysoyeu
Trustee

LITTLE LIVES UK

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2025

	Note	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
Cash flows from operating activities					
Cash generated from operations	24	178,350	147,284	209,022	(35,090)
Cash provided by (used in) operating activities		<u>178,350</u>	<u>147,284</u>	<u>209,022</u>	<u>(35,090)</u>
Cash flows from investing activities					
Interest income		6,773	7,994	833	4,698
Proceeds on sale of fixed assets		42,003	9,304	-	-
Purchase of tangible fixed assets		(106,550)	(101,520)	(599)	(1,718)
Cash provided by (used in) investing activities		<u>(57,773)</u>	<u>(84,222)</u>	<u>234</u>	<u>2,980</u>
Change in cash and cash equivalents in the reporting period		120,576	63,062	209,256	(32,110)
Cash and cash equivalents at the beginning of the reporting period		330,670	267,608	27,881	59,991
Total cash at the end of the year		451,246	330,670	237,137	27,881

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2025**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The trustees consider that there are no material uncertainties regarding the charity's ability to continue as a going concern.

Group financial statements

These financial statements consolidate the results of the charity and its wholly-controlled subsidiary Little Lives UK Trading Limited on a line by line basis. Transactions and balances between the charity and its subsidiary have been eliminated from the consolidated financial statements. Balances between the two entities are disclosed in the notes of the charities' balance sheet.

Incoming resources

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.

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

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

Hire purchase and leasing commitments

Rentals paid under operating leases are charges to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2025**

1. ACCOUNTING POLICIES - continued

Financial instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable investments in stocks and shares. The measurement basis used for these instruments is detailed below.

Debtors & cash at bank

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Cash at bank and in hand included cash held on deposit or in a current account.

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 after allowing for any trade discounts due.

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	- 33% straight line
Fixtures and fittings	- 20% straight line
Motor Vehicles	- 20% reducing balance

2. FINANCIAL ACTIVITIES OF THE CHARITY

The financial activities shown in the consolidated statement includes those of the charity, Little Lives UK.

A summary of the financial activities undertaken by the charity is set out below:

	2025 £	2024 £
Total incoming resources	398,441	313,309
Total expenditure on charitable activities	(216,902)	(284,064)
Net incoming resources	181,539	29,245
Total funds brought forward	348,113	318,868
Total funds carried forward	529,652	348,113
Represented by:		
Restricted funds	-	-
Unrestricted funds	529,652	348,113
	529,652	348,113

LITTLE LIVES UK

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2025

3. INCOME FROM COMMERCIAL TRADING OPERATIONS

Little Lives UK Trading Ltd (Registered Company number: 10591110)

The charity's wholly owned trading subsidiary, Little Lives UK Trading Ltd, which is incorporated in England and Wales, pays its profits to the charity by Gift Aid. The following is an extract of the financial statements of Little Lives UK Trading Ltd for the year ended 31 March 2025:

	2025	2024
	£	£
Turnover	1,388,324	1,373,541
Cost of sales and administrative expenses	(1,092,008)	(1,061,193)
Profit before tax	296,316	312,348
Corporation tax	-	-
Profit after tax	296,316	312,348
Profits distributed to the charity	(347,947)	(258,388)
Retained in subsidiary	(51,631)	53,960
The assets and liabilities of the subsidiary were:		
Fixed assets	109,695	132,764
Current assets	297,503	379,082
Current liabilities	(321,244)	(374,261)
Net assets	85,954	137,585
Aggregate share capital and reserves	85,954	137,585

4. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	6,773	7,994
	6,773	7,994

All investment income is derived from cash deposits held within the United Kingdom.

5. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	49,661	50,223
	49,661	50,223

6. INCOME FROM CHARITABLE ACTIVITIES

	2025	2024
	£	£
Grants	-	-
	-	-

LITTLE LIVES UK

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2025

7. OTHER TRADING ACTIVITIES

	2025 £	2024 £
Commercial Trading Operations including Little Lives UK Trading Ltd's trading operation (see note 3)	<u>1,382,384</u>	<u>1,366,455</u>

8. COMMERCIAL TRADING OPERATIONS

Other trading activities

	2025 £	2024 £
Commercial Trading Operations including Little Lives UK Trading Ltd's trading operation (see note 3)	<u>1,092,007</u>	<u>1,047,384</u>

9. CHARITABLE ACTIVITIES COSTS

	Direct expenditure £	Support costs (see note 10) £	Total 2025 £	Total 2024 £
Charitable Operations	206,811	10,091	216,902	294,084
	<u>206,811</u>	<u>10,091</u>	<u>216,902</u>	<u>294,084</u>

10. SUPPORT COSTS

	Management £	Finance £	Governance £	Totals £
Charitable Operations	-	18	10,073	10,091
	<u>-</u>	<u>18</u>	<u>10,073</u>	<u>10,091</u>

Support costs, included in the above, are as follows:

	2025 £	2024 £
Management		
Health and safety	-	-
	<u>-</u>	<u>-</u>

LITTLE LIVES UK

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2025

Finance	2025	2024
	Charitable Operations £	Total Activities £
Bank charges	18	33
	<u>18</u>	<u>33</u>

Governance costs	2025	2024
	Charitable Operations £	Total Activities £
Auditors remuneration	6,300	7,200
Accountancy and legal fees	3,773	4,455
Professional and accountancy	-	-
	<u>10,073</u>	<u>11,655</u>

11. NET INCOME/(EXPENDITURE) - GROUP

Net resources are stated after charging:

	2025	2024
	£	£
Auditors' remuneration - Audit	6,300	7,200
Auditors' remuneration - Non audit	3,300	1,800
Depreciation - owned assets	35,280	43,714
Deficit on disposal of fixed assets	54,684	26,653
	<u>54,684</u>	<u>26,653</u>

12. TRUSTEES' REMUNERATION AND BENEFITS

No trustees' received remuneration or other benefits during the year ended 31 March 2025 nor for the period ended 31 March 2024.

Trustees' Expenses

During the year no trustees (2024: none) were reimbursed for out of pocket expenses.

13. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	581,113	532,874
National insurance	43,023	43,771
Pension contributions	7,306	6,948
	<u>631,442</u>	<u>583,593</u>

The key management personnel of the charity during 2024-25 comprised the Commercial director and the Technical director. The total employee benefits of the key management personnel of the Charity were £187,030 (2024: £163,715).

LITTLE LIVES UK

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2025

The average monthly number of employees (full time equivalent) during the year was as follows:

	2025 Number	2024 Number
Average number of employees	25	25
	25	25
	25	25

Two employees received emoluments within the range £80,000 to £89,999 (2024 - Two employees within the range of £70,000-£79,999).

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - 2024

	Unrestricted funds £	Restricted funds £	Total 2024 £
INCOME FROM			
Donations and legacies	50,223	-	50,223
Charitable activities			
Charitable Operations	-	-	-
Other trading activities			
Commercial trading operations	1,366,455	-	1,366,455
Investment income	7,994	-	7,994
Total	1,424,672	-	1,424,672
EXPENDITURE ON			
Raising funds			
Commercial trading operations	1,047,384	-	1,047,384
Charitable activities			
Supporting Children	294,084	-	294,084
Total	1,341,468	-	1,341,468
Net income	83,204	-	83,204
Transfers between funds			
Net movement in funds	83,204	-	83,204
RECONCILIATION OF FUNDS			
Total funds brought forward	402,488	-	402,488
TOTAL FUNDS CARRIED FORWARD	485,692	-	485,692

LITTLE LIVES UK

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2025

15. TANGIBLE FIXED ASSETS - GROUP

	Computer Equipment £	Fixtures and Fittings £	Motor Vehicles £	Total £
COST				
At 1 April 2024	15,444	17,976	170,084	203,504
Additions	6,098	987	99,464	106,550
Disposals			(135,041)	(135,041)
At 31 March 2025	21,542	18,963	134,507	175,013
DEPRECIATION				
At 1 April 2024	8,611	13,344	45,363	67,318
Charge for year	6,924	2,856	25,500	35,280
Eliminated on disposals			(38,354)	(38,354)
At 31 March 2025	15,535	16,200	32,509	64,243
NET BOOK VALUE				
At 31 March 2025	6,007	2,763	101,999	110,769
At 31 March 2024	6,833	4,632	124,721	136,186

TANGIBLE FIXED ASSETS - CHARITY

	Computer Equipment £	Fixtures and Fittings £	Motor Vehicles £	Total £
COST				
At 1 April 2024	7,781	329	-	8,110
Additions	599	-	-	599
Disposals	-	-	-	-
At 31 March 2025	8,380	329	-	8,709
DEPRECIATION				
At 1 April 2024	4,688	-	-	4,688
Charge for year	2,793	154	-	2,947
Eliminated on disposals	-	-	-	-
At 31 March 2025	7,481	154	-	7,635
NET BOOK VALUE				
At 31 March 2025	899	175	-	1,074
At 31 March 2024	3,093	329	-	3,422

LITTLE LIVES UK

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2025

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
Trade debtors	-	-	-	-
Other debtors and accrued income	30,193	20,117	7,211	-
Amounts owed from group undertakings	-	-	291,404	321,898
Prepayments	61,922	57,623	1,516	1,455
	<u>92,115</u>	<u>77,740</u>	<u>300,131</u>	<u>323,353</u>

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
Trade creditors	4,029	10,933	125	393
Social security and other taxes	10,288	13,340	354	(439)
Other creditors	24,212	34,631	8,211	6,589
Deferred income	-	-	-	-
	<u>38,529</u>	<u>58,904</u>	<u>8,690</u>	<u>6,543</u>

18. OPERATING LEASE COMMITMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025 £	2024 £
Expiring:		
Within one year	143,719	126,116
Between one and five years	341,149	422,500
More than five years	198,000	177,750
	<u>682,868</u>	<u>726,366</u>

The amount of non-cancellable operating lease payments recognised as an expense during the year was £145,595 (2024: £87,964).

LITTLE LIVES UK

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2025

19. MOVEMENT IN FUNDS

Analysis of unrestricted fund movements

	Balance at At 1.4.24 £	Incoming resources £	Resources expended £	Transfers £	Balance at At 31.3.25 £
General fund	485,692	1,438,818	(1,308,909)	-	615,601
	<u>485,692</u>	<u>1,438,818</u>	<u>(1,308,909)</u>	<u>-</u>	<u>615,601</u>

Comparatives for movement in funds

Analysis of unrestricted fund movements

	Balance at At 1.4.23 £	Incoming resources £	Resources expended £	Transfers £	Balance at At 31.3.24 £
General fund	402,488	1,424,672	(1,341,468)	-	485,692
	<u>402,488</u>	<u>1,424,672</u>	<u>(1,341,468)</u>	<u>-</u>	<u>485,692</u>

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2025 Total funds £
Fixed assets	110,770	-	110,770
Current assets	543,360	-	543,360
Current liabilities	(38,529)	-	(38,529)
	<u>615,601</u>	<u>-</u>	<u>615,601</u>

21. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £7,306 (2024: £6,948).

22. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025 nor for the period ended 31 March 2024.

The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

Transactions between group entities which have been eliminated on consolidation are not disclosed within the financial statements.

LITTLE LIVES UK

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2025

23. ULTIMATE CONTROLLING PARTY

The charity is not under the control of another entity or any one individual.

24. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
Net movement in funds	129,909	83,204	181,539	29,245
(Profit)/Loss on disposal of fixed assets	54,684	26,653	-	-
Depreciation charge	35,280	43,714	2,947	2,594
Interest received	(6,773)	(7,994)	(833)	(4,698)
(Increase)/decrease in debtors	(14,375)	(21,089)	23,222	(57,802)
Increase/(decrease) in creditors	(20,375)	22,796	2,147	(4,429)
	<u>178,350</u>	<u>147,284</u>	<u>209,022</u>	<u>(35,090)</u>

ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24 £	Cash flow £	At 31.3.25 £
Net cash			
Cash at bank	330,670	120,576	451,246
	<u>330,670</u>	<u>120,576</u>	<u>451,246</u>

LITTLE LIVES UK

England & Wales - Charity number 1171884

Accounts

Trustees Annual Report and Accounts

1st April 2023 - 31st March 2024

LITTLE LIVES UK

Registered Charity Number: 1171884



Contents

Director statement.....	2
Our values and objectives	3
Why are we needed?	3
What we do	4
How we benefit the public.....	4
How we responded to public benefit guidance offered by the commission	4
Our campaigns children’s community support.....	5
Someone to talk to – mental health campaign	6
Technology programme.....	7
Sports team sponsorship.....	8
Volunteers	9
Fundraising	9
Our partners	10
Our performance this year	10
Financial review	11
Reserves policy	11
Risk management	11
Organisational structure	12
Induction and training of new trustees.....	12
Governing document	12
Key management remuneration.....	12
Reference and administrative details	13
Statement of trustees’ responsibilities	13

Director statement

By Frantisek Helmeczy, Technical director

The world is changing, and we must adapt alongside it

We are thrilled to announce that over the past year, our charity has supported 30 Children's Community Support campaigns, enabling hundreds of disadvantaged children to participate in activities at no cost.



We are equally proud to share that more than 300 children have received free mental health therapy sessions through our *Someone to Talk To* campaign, providing vital emotional support to those in need.

Additionally, 883 devices, including phones, laptops, and desktops, were donated to disadvantaged children through local councils and schools, ensuring they have the technology needed to participate in online learning and school activities.

Finally, 20 sports clubs and individual athletes received funding, allowing them to continue nurturing both their physical and emotional well-being.

Charity plans

The world is changing, and we must adapt alongside it. While we have cherished supporting all four of our previous campaigns, we have found that some are more urgent than others. As a result, we have decided to prioritize the *Someone to Talk To* campaign and, after seven years, bring our Community Support and Sports Teams Sponsorship campaigns to a close.

With a record-high 40,000 children currently on the waiting list to see a therapist and an average waiting time of 13 weeks, the situation is becoming critical. Prolonged delays can exacerbate issues such as anxiety and self-harm, making this a natural shift in focus for our charity. We believe this is where our efforts can have the greatest impact, regardless of the scale.

Therefore, in the upcoming year, we plan to focus on the *Someone to Talk To* campaign, evolving its model to work directly with counsellors and schools. This will allow us to offer free, rapid access to sessions for children and young people in urgent need.

We also remain committed to supporting disadvantaged children with access to technology, ensuring they can fully participate in their studies.

Thank you to all our staff members, partners and supporters

Your commitment makes this possible.

Our values and objectives

Little Lives UK aims to support children and young people in the UK. Including those living with disabilities or living in challenging environments. This may be due to a lack of resources, low family income, exclusion and other factors which negatively impact their lives.

Our values are based on ensuring that children and young people are given the opportunity and agency to reach their full potential. As a charity we value the connections we make with the children and families we support and aim to help them have a brighter future.

Why are we needed?

In today's society mental health concerns are more prevalent than ever, and this impacts children and young people too. In 2023 the NHS reported 20% of children aged 8 – 16 had a probable mental disorder, and the wait times for therapy and other mental health services are only getting longer. Children suffering with mental health issues are becoming more common and we want to do everything we can to provide them with the support they desperately need. This is why our 'Someone to Talk To' campaign is needed.

Across the UK, 11% of children are currently living with a disability, these children need additional support in order to thrive. We can offer support to these children through our Community Support campaign. The Community support campaign can also offer valuable experiences such as classes and days out to vulnerable children so that they can get the most enjoyment out of their early years.

For many reasons including the rising cost of living many children do not have access to experiences many families take for granted. In 2023 over 4 million children were living in poverty in the UK. One experience many of these children miss out on is the access to sport, which not only supports fitness but also helps children to develop confidence and social skills. Our sports team sponsorship helps fund sports teams across the country so that all children have access to the sport they love.

What we do

We think that more work has to be done in the UK to assist underprivileged and disabled children. Because of this, Little Lives UK's work is essential to our mission of assisting as many of these kids as we can. We actively look for and assist organisations that share our beliefs. For instance, our efforts benefit social services and schools.

We are able to assist numerous organisations that support underprivileged and disabled children thanks to our four main campaigns. Our campaigns are called "Technology Campaign," "Sports Teams Sponsorship," "Children's Community Support," and "Someone to Talk To." We can continue to uphold mission and the principles of our charity thanks to these campaigns.

How we benefit the public

Little Lives UK strives to work within the community and support any issues or concerns that arise for children. We pride ourselves on the work we do with other organisations and individuals to ensure that as many children as possible are given access to the support and advice they need to live happy, healthy, fun, fulfilling and safe childhoods.

How we responded to public benefit guidance offered by the Commission

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. The trustees refer to public benefit throughout this report.

<https://www.gov.uk/guidance/prepare-a-charity-trustees-annual-report>

Our campaigns

Children's Community Support

30 Children's Community Support campaigns supported last year

Our Children's Community Support program offers free lessons, and activities to children and teenagers that will significantly improve their quality of life. We assist communities that have a high risk of child and youth mistreatment. This may be because of the dangers of getting into illicit activity such as joining a criminal group, involvement in drugs, and being exposed to violence. Unfortunately, many children do not have access to out of school activities which keep them busy and safe from environments where they may be vulnerable.

Our goal is to offer a secure environment where children and teenagers may engage in activities that spark their interest and acquire a variety of positive life experiences. We have been successful in providing free workshops for kids and teens to participate in acting, dance, art, boxing, music, reading groups, basketball, surfing, crafts, and other activities.

Additionally, days out are funded by this initiative for children from underprivileged families. Even though the UK has lots to see and do, many children don't get the chance to experience fun days out because of lack of access to transportation, financial limitations, or having nobody to take them. We are proud to provide safe spaces for kids to be kids and to experience the fun side of life through this campaign.

We believe that every child deserves the best start in life and through this campaign, we strive to ensure that as many children as possible are given it.

Someone To Talk To – Mental health campaign

More than 300 children attended free therapy sessions

We believe that action must be taken to guarantee that children and young people have access to the critical support they require for their mental health and well-being, considering the rise in the number of young people seeking mental health assistance and the already overburdened public mental health system.

In the UK, thousands of children and young people are waiting for as long as 18 months on waiting lists in order to see a mental health professional. Currently, children and their families can't easily contact mental health experts due to a severe shortage.

Since initiating this project, we have assisted hundreds of children, working with our partner ReWellness, and by sponsoring other organisations such as The Tressure basket Association and Young Minds Matter that offer free mental health sessions for children and teenagers. We have made it possible for more than 300 kids to receive professional, free mental health care this year alone that they might not have otherwise been able to.

We provide ReWellness with funding each month so that they can offer children who require support eight hours of mental health support. In order to enable other organisations to offer children and young people the critical mental health treatment they require, we also sponsor mental health initiatives with them to offer free treatment.

By addressing gaps in public services and enabling children and teenagers to have healthier, less stressful early lives, we think that our work is helping the wider community and will make a huge difference to the children we help.

Technology programme

883 devices have been gifted to children lacking technology access

In today's world, almost everything requires a phone, tablet, laptop, or computer to function. Technology has a significant impact on children's education in along with their everyday lives.

The way lessons are delivered has changed recently, with many schools continuing to rely on internet resources. A discrepancy occurs when certain children lack access to the resources required for a modern education. Children from homes with lower incomes tend to suffer as a result of this lack of technology.

Thousands of children in the UK either don't have access to a device or must share one between siblings, which can be troublesome when it comes to multiple school age kids who have to use the internet to do their schoolwork.

We are dedicated to giving these young people the technology they need to keep on top of their schoolwork and communicate with their peers. In order to give laptops, phones, computers, and tablets to children and young people who do not have access to the technology they require to succeed, we collaborate with organisations, schools, councils, child services, and family groups.

Individuals in the community donate their unwanted technology to us, and we refurbish it so that we can donate it to those in need. These generous donations have allowed us to set up homework groups, give students computers and laptops for learning, and support equal educational opportunities for kids in the UK.

We contribute to the development of more equal educational opportunities through our donations of technology, giving every child the tools, they need to succeed in school.

Sports team sponsorship

20 Sports Teams sponsored last year

Success in sport is an ambition for thousands of children in the United Kingdom. However, a lot of families struggle with the costs involved in sport, which makes it challenging for countless children and teenagers to participate in a hobby they love.

It is widely recognised that participating in team and individual sports can help children and teenagers maintain both their physical and emotional well-being. Competing in sports or joining a team can also boost self-esteem and offer chances for friendship and socialisation. The skills learnt through sport can also be used in daily life.

We've found that some of the most frequent reasons why children and teenagers can't participate in sports are the costs of equipment, membership, and kit. For instance, the annual cost of a football team's membership can range from £30 to £100. The price of boots alone can range from £20 to over £100, not to mention the expense of the additional equipment. Even before you take into account travel expenses, this is a significant amount of money for a single household. If more than one child in the family wants to participate in sports, this problem will only get worse.

We accept applications for our sponsorship programme from youth and children's sports teams and clubs. The application form is accessible on our website under the "Our campaigns" link. Following this, we donate funds to the teams and clubs so they can purchase uniforms and gear, cover the cost of the coaches' work, and support children who may not be able to afford team membership.

This programme, in collaboration with community teams and clubs, can help to locate young people who are interested in playing a sport but are unable to do so due to financial constraints. These individuals can receive assistance from their school and community liaison officers. In addition to supplying supplies and tools, we offer financial support to guarantee that every child has the same opportunity to participate.

Playing sports helps children develop social and collaborative skills. These abilities are among the most important to develop in children. Sport, in our opinion, provides children with the chance to experience a sense of belonging to a community. As the children get older, this sense of belonging and the abilities they develop while playing will aid them in their daily lives and shape them into valued members of society.

Volunteers

Interns and volunteers play a vital role at Little Lives UK, both in our main office and charity shops, dedicating their time and energy to supporting the charity's mission.

Our volunteers are an essential part of our charity shop teams. They help keep the shops well-maintained and stocked with the latest merchandise for customers, assisting both on the shop floor and behind the scenes. Our volunteers are well-trained to provide excellent customer service, ensuring our retail locations thrive as a crucial source of funding for the charity.

Interns also have the opportunity to volunteer at our head office, where they can assist with social media, fundraising, and gain valuable skills for a career in the charity sector.

“Volunteering for children’s charity is in my blood, my parents used to do it too. Helping children is helping the future of the world, I enjoy volunteer work because it is a way of giving back to the community, but also I’ve become confident in public speaking. Volunteer work is a rewarding experience, and it’s also helped me develop social skills, by supporting others. Money comes and goes. I give my time for the happiness of my soul.”

-- Irfan, volunteer at Little Lives UK charity shop Tooting Broadway

Fundraising

An essential component of our fundraising efforts is our charity shops. Thanks to generous donations from the public, these shops are stocked with clothing, household goods, and technology, all inspected for quality and safety before being sold. The funds raised support our various campaigns. Additionally, we raise money through technology donations for our technology campaign. Items not suitable for direct donation to children are sold, with the proceeds going towards programs that support disabled and disadvantaged children and young people.

We have also organized pop-up charity shop events, the most significant of which took place at Bournemouth University. We brought stock from our charity shops to the campus, allowing students to buy reasonably priced, environmentally friendly used clothing. This event was popular, providing students with an affordable, conscientious way to shop.

Furthermore, we have the privilege of receiving generous contributions from people nationwide, whether in the form of donated items, technology, or monetary gifts.

Our partners

Thredd - We are proud to be partnered with Thredd who have been supporting our Technology Programme with some great donations. Thredd are a technology company providing the latest in technology payment solutions. Currently Thredd are providing amazing donations of technology and they run a clothing collection in their office in support of our charity shops. Thredd are a valued supporter of Little Live UK and have made excellent efforts to further develop our technology programme. We are so thankful for their support in helping us to ensure children get the right resources for their education.

BT Business - BT have been extremely generous with their donations to Little Lives UK and have donated a large quantity of high-quality mobile phones that have been distributed to children around the UK who are in need of technology for their education. We are very proud to be working with BT and extremely grateful for their kind generosity.

Nexus Fusion – Nexus Fusion has been very generous in donating hundreds of laptops to Little Lives UK. These have been invaluable in our technology campaign allowing us to provide laptops for children unable to do online schoolwork at home. We are proud to be working with Nexus Fusion and we are very thankful for their generous donations.

Our performance this year

This year, at Little Lives UK, we have seen continued success across our campaigns, enabling us to provide ongoing support to as many disabled and disadvantaged children as possible throughout the UK.

Our sports sponsorships have supported 20 teams across the UK over the past year, giving more children access to the invaluable physical and mental health benefits that come from participating in sports.

Our technology program has also thrived, with 883 pieces of technology donated to children in need. This year, we continued our smartphone donations to pediatric diabetes wards and provided schools with essential technology. This includes tablets with communication software for SEN children and a complete technology upgrade for a primary school, allowing all students to engage with the computing curriculum.

Our mental health campaign, *Someone to Talk To*, provided free therapy sessions to over 300 children in need of mental health support. This crucial support offers vulnerable children the tools they need to thrive. Mental health concerns are increasingly prevalent among young people, and unfortunately, access to support remains challenging due to high demand.

Through our Children's Community Support campaign, we've helped children access out-of-school activities that foster confidence, development, and social skills. This year, 30 projects have received support through Children's Community Support.

We've also had a successful year of fundraising through our charity shops, where our staff and volunteers provide outstanding customer service. Our charity shops continue to be a major source of income for Little Lives UK. Additionally, we hosted fundraising events, such as a pop-up charity shop at Bournemouth University, bringing charity shop items to campus for students during the first week of term.

This year, we placed a strong focus on fostering a sense of community. We ran smaller projects in collaboration with local partners, including an Easter egg drive where local businesses donated eggs. Little Lives UK then distributed these eggs to local charities, children's centers, food banks, and children who might otherwise go without this Easter.

Our focus for the new year

We will continue working to break the cycle of child suffering and poverty in the coming year. Our focus will be on providing young people with access to technology and expanding our mental health services, all aimed at enhancing the well-being of children.

In the coming year, we aim to foster a strong sense of community by running smaller, local projects and creating fundraising opportunities that invite nearby businesses and individuals to get involved with Little Lives UK. Additionally, we plan to prioritize networking and social media outreach to raise awareness of the essential work we do at Little Lives UK.

Our goal is to support as many vulnerable children and young people as possible while maintaining our current level of assistance.

Financial review

During the year the total income for the group was £1,424,672 (2023: £1,327,151) with expenditure of £1,341,468 (2023: £1,192,055), leaving a surplus of £83,204 (2023: £135,096) for the year. Unrestricted reserves as at 31 March 2024 stood at £485,682 (2023: 402,488).

Reserves policy

The trustees' aim is to maintain unrestricted reserves at a level sufficient to cover six months of operating costs. This is so that the charity is able to continue its vital projects in the event of unforeseen circumstances having a negative impact on future funding streams. The level of unrestricted reserves held at the year-end was £150,000.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed to. As a result of this the trustees must ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees are responsible for overseeing the risks faced by Little Lives UK and its subsidiary company, Little Lives UK Trading Ltd. Risks are identified and assessed throughout the

year. The trustees are satisfied that any risks have been adequately mitigated where necessary and they have undertaken an overall risk assessment.

Organisational Structure

At the Trustees quarterly meeting, the executive group will update the Trustees with the finances from the quarter. The Trustees will then review Little Lives UK's finances from the period. Furthermore, they will regularly monitor the investments by setting up the cash flow and the budget for the charity. Any variances are analysed and are reported to the trustees to make sure that the finances are under control. The Trustees will also periodically review the internal financial controls and the spending policy.

Induction and Training of new trustees

Recruitment - the board will consider what added experience and skills will help improve support for the charity and those involved in the day-to-day running of the organisation. For example, Little Lives UK is currently focusing on children's mental health, so a potential new trustee with a background in this sector would be a positive addition. New trustees may be found through individuals known to the charity, word of mouth and advertising.

Appointment - potential new trustees are interviewed by members of the board and the executive and invited to attend a trustees' meeting, after which a decision is made by the board.

Induction - new trustees are introduced to existing charity work and given space to absorb the way the charity operates and contribute new ideas as they establish their role of support within the organisation.

Governing document

The governing document is a Constitution based on the Charity Commission model for a CIO.

Key management remuneration

Management salaries are set and reviewed by the Board of Trustees. Informal monitoring of the salary levels of similar positions through job advertisements is undertaken to identify that the salary paid is appropriate, when compared to other, similar positions and taking into account the overall pay levels experienced locally.

Reference and administrative details

Registered Charity number: 1171884

Principal address:

Little Lives UK

Unit E10 – Arena Enterprise Centre

9 Nimrod Way

Wimborne

BH21 7WH

Trustees

Mr Y Sysoyeu

Mrs S Budai

Miss L Salmi

Auditors: Morris Crocker Limited Chartered Accountants, Station House, North Street, Havant, PO9 1QU

Bankers: Virgin Money, 177 Bothwell Street, Glasgow, G2 7ER

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;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 28/11/2024
and signed on its behalf by:



Mr Y Sysoyeu – Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
LITTLE LIVES UK**

We have audited the financial statements of Little Lives UK and its subsidiaries for the year ended 31 March 2024 which comprise the Consolidated Statement of Financial Activities, the Consolidated Summary of Income and Expenditure Account, the Group and Charity Balance Sheets and cashflow statements and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard FRS 102 'The Financial Reporting Standard Applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the group's and the parent charity's affairs as at 31 March 2024 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the group or parent charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
LITTLE LIVES UK**

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if,

- returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or

Responsibilities of trustees

As explained more fully in the Statement of Trustees Responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group and parent charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or parent charity or to cease operations, or have no realistic alternative but to do so.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
LITTLE LIVES UK**

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

From discussion with management and those charged with governance information about the entity is documented to assess the activity within the organisation. We discuss management's assessment of risk in respect of irregularities, fraud and going concern.

Based on these discussions and our own assessments we determined that the key risk areas were income recognition in respect of cut off issues concerning grant, service and donation income and management override concerning the size of the organisation.

We set financial statement materiality level based on the level of income. As a not for profit organisation raising income is its primary focus which is why income was used to determine the level of materiality. Our overall assessment of risk was used to determine performance materiality at an appropriate level

Substantive audit tests were designed after assessing and performing walkthrough tests. The walkthrough testing confirmed documented systems which have been designed to act as a preventative measure against fraud and error which appear to be operating as documented. Substantive testing tested a sample of the population, representative of the population, to identify errors. The testing did not identify any material misstatements in areas tested.

Audit substantive tests concluded no material errors over the key risk areas of income recognition and management override.

The audit considers the organisation is not exposed to material risk of error as a result of assessing laws and regulations that are appropriate to the organisation.

Management assessed there is no going concern risk. The audit undertook a review of budgets, management accounts and the review of board minutes and came to the same conclusion as

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the group and the parent charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
LITTLE LIVES UK

Stuart Mackie

Stuart Mackie (Senior Statutory Auditor)
for and on behalf of Morris Crocker Limited
Chartered Accountants
Statutory Auditors
Station House
North Street
Havant
Hampshire, PO9 1QU

Date: . 4/12/2024

LITTLE LIVES UK

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING A CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	5	50,223	-	50,223	45,762
Charitable activities:					
Supporting Children	6	-	-	-	-
Other trading activities:					
Commercial trading operations	7	1,366,455	-	1,366,455	1,278,482
Investment income	4	7,994	-	7,994	2,907
Total		<u>1,424,672</u>	<u>-</u>	<u>1,424,672</u>	<u>1,327,151</u>
EXPENDITURE ON					
Cost of raising funds:					
Commercial trading operations	8	1,047,384	-	1,047,384	956,316
Charitable activities:					
Supporting Children	9	294,084	-	294,084	235,739
Total		<u>1,341,468</u>	<u>-</u>	<u>1,341,468</u>	<u>1,192,055</u>
Net gains/(losses) on investments		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET INCOME/(EXPENDITURE)		83,204	-	83,204	135,096
Transfers between funds		-	-	-	-
NET MOVEMENT IN FUNDS		83,204	-	83,204	135,096
RECONCILIATION OF FUNDS					
Total funds brought forward	21				
As previously reported		402,488	-	402,488	267,392
TOTAL FUNDS CARRIED FORWARD		<u>485,692</u>	<u>-</u>	<u>485,692</u>	<u>402,488</u>

LITTLE LIVES UK

CONSOLIDATED AND CHARITY BALANCE SHEET
AT 31 MARCH 2024

	Note	Group 2024 £	Group 2023 £	Charity 2024 £	Charity 2023 £
FIXED ASSETS					
Tangible assets	15	136,186	114,337	3,422	4,298
		<u>136,186</u>	<u>114,337</u>	<u>3,422</u>	<u>4,298</u>
CURRENT ASSETS					
Debtors	16	77,740	56,651	323,353	265,551
Cash at bank and in hand		330,670	267,608	27,881	59,991
		<u>408,410</u>	<u>324,259</u>	<u>351,234</u>	<u>325,542</u>
CREDITORS					
Amounts falling due within one year	17	(58,904)	(36,108)	(6,543)	(10,972)
NET CURRENT ASSETS		349,506	288,151	344,691	314,570
TOTAL ASSETS LESS CURRENT LIABILITIES		485,692	402,488	348,113	318,868
CREDITORS					
Amounts falling due in more than one year		-	-	-	-
NET ASSETS EXCLUDING PENSION LIABILITY		485,692	402,488	348,113	318,868
Defined benefit pension scheme liability					
NET ASSETS		<u>485,692</u>	<u>402,488</u>	<u>348,113</u>	<u>318,868</u>
FUNDS					
Unrestricted funds:	20				
Unrestricted funds		485,692	402,488	348,113	318,868
		<u>485,692</u>	<u>402,488</u>	<u>348,113</u>	<u>318,868</u>
Restricted funds		-	-	-	-
TOTAL FUNDS		<u>485,692</u>	<u>402,488</u>	<u>348,113</u>	<u>318,868</u>

The financial statements were approved by the Board of Trustees on 28/11/2024 and signed on their behalf by:



Y Sysoyeu - Trustee

LITTLE LIVES UK

CONSOLIDATED STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED 31 MARCH 2024

	Note	Group 2024 £	Group 2023 £	Charity 2024 £	Charity 2023 £
Cash flows from operating activities					
Cash generated from operations	24	147,284	170,732	(35,090)	45,575
Cash provided by (used in) operating activities		<u>147,284</u>	<u>170,732</u>	<u>(35,090)</u>	<u>45,575</u>
Cash flows from investing activities					
Interest income		7,994	2,907	4,698	837
Proceeds on sale of fixed assets		9,304	19,350	-	-
Purchase of tangible fixed assets		(101,520)	(66,363)	(1,718)	(6,392)
Cash provided by (used in) investing activities		<u>(84,222)</u>	<u>(44,106)</u>	<u>2,980</u>	<u>(5,555)</u>
Change in cash and cash equivalents in the reporting period		63,062	126,626	(32,110)	40,020
Cash and cash equivalents at the beginning of the reporting period		267,608	140,982	59,991	19,971
Total cash at the end of the year		<u>330,670</u>	<u>267,608</u>	<u>27,881</u>	<u>59,991</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The trustees consider that there are no material uncertainties regarding the charity's ability to continue as a going concern.

Group financial statements

These financial statements consolidate the results of the charity and its wholly-controlled subsidiary Little Lives UK Trading Limited on a line by line basis. Transactions and balances between the charity and its subsidiary have been eliminated from the consolidated financial statements. Balances between the two entities are disclosed in the notes of the charities' balance sheet.

Incoming resources

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.

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

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

Further explanation of the nature and purpose of each fund is included in the notes to the financial

Hire purchase and leasing commitments

Rentals paid under operating leases are charges to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2024**

1. ACCOUNTING POLICIES - continued

Financial instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable investments in stocks and shares. The measurement basis used for these instruments is detailed below.

Debtors & cash at bank

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Cash at bank and in hand included cash held on deposit or in a current account.

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 after allowing for any trade discounts due.

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	- 33% straight line
Fixtures and fittings	- 20% straight line
Office equipment	- 20% reducing balance

2. FINANCIAL ACTIVITIES OF THE CHARITY

The financial activities shown in the consolidated statement includes those of the charity's wholly controlled subsidiary, Little Lives UK Trading Ltd.

A summary of the financial activities undertaken by the charity is set out below:

	2024	2023
	£	£
Total incoming resources	313,309	362,016
Total expenditure on charitable activities	(284,064)	(235,739)
Net incoming resources	<u>29,245</u>	<u>126,277</u>
Total funds brought forward	<u>318,868</u>	<u>192,591</u>
Total funds carried forward	<u>348,113</u>	<u>318,868</u>
Represented by:		
Restricted funds	-	-
Unrestricted funds	<u>348,113</u>	<u>318,868</u>
	<u>348,113</u>	<u>318,868</u>

LITTLE LIVES UK

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2024**

3. INCOME FROM COMMERCIAL TRADING OPERATIONS

Little Lives UK Trading Ltd (Registered Company number: 10591110)

The charity's wholly owned trading subsidiary, Little Lives UK Trading Ltd, which is incorporated in England and Wales, pays its profits to the charity by Gift Aid. The following is an extract of the financial statements of Little Lives UK Trading Ltd for the year ended 31 March 2024:

	2024	2023
	£	£
Turnover	1,373,541	1,280,553
Cost of sales and administrative expenses	(1,061,193)	(956,312)
Profit before tax	312,348	324,241
Corporation tax	-	-
Profit after tax	312,348	324,241
Profits distributed to the charity	(258,388)	(315,417)
Retained in subsidiary	53,960	8,824
The assets and liabilities of the subsidiary were:		
Fixed assets	132,764	110,039
Current assets	379,082	262,234
Current liabilities	(374,261)	(288,648)
Net assets	137,585	83,625
Aggregate share capital and reserves	137,585	83,625

4. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	7,994	2,907
	7,994	2,907

All investment income is derived from cash deposits held within the United Kingdom.

5. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	50,223	45,762
	50,223	45,762

6. INCOME FROM CHARITABLE ACTIVITIES

	2024	2023
	£	£
Grants	-	-
	-	-

LITTLE LIVES UK

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2024

7. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Commercial Trading Operations including Little Lives UK Trading Ltd's trading operation (see note 3)	<u>1,366,455</u>	<u>1,278,482</u>

8. COMMERCIAL TRADING OPERATIONS

Other trading activities

	2024	2023
	£	£
Commercial Trading Operations including Little Lives UK Trading Ltd's trading operation (see note 3)	<u>1,047,384</u>	<u>956,316</u>

9. CHARITABLE ACTIVITIES COSTS

	Direct expenditure	Support costs (see note 10)	Total 2024	Total 2023
	£	£	£	£
Charitable Operations	<u>282,396</u>	<u>11,688</u>	<u>294,084</u>	<u>235,739</u>
	<u>282,396</u>	<u>11,688</u>	<u>294,084</u>	<u>235,739</u>

10. SUPPORT COSTS

	Management	Finance	Governance	Totals
	£	£	£	£
Charitable Operations	<u>-</u>	<u>33</u>	<u>11,655</u>	<u>11,688</u>
	<u>-</u>	<u>33</u>	<u>11,655</u>	<u>11,688</u>

Support costs, included in the above, are as follows:

	2024	2023
	£	£
Management		
Health and safety	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

LITTLE LIVES UK

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2024

Finance	2024	2023
	Charitable Operations £	Total Activities £
Bank charges	33	270
	<u>33</u>	<u>270</u>

Governance costs	2024	2023
	Charitable Operations £	Total Activities £
Auditors remuneration	7,200	6,600
Accountancy and legal fees	4,455	3,420
Professional and accountancy	-	-
	<u>11,655</u>	<u>10,020</u>

11. NET INCOME/(EXPENDITURE) - GROUP

Net resources are stated after charging:

	2024	2023
	£	£
Auditors' remuneration - Audit	7,200	6,600
Auditors' remuneration - Non audit	1,800	1,800
Depreciation - owned assets	43,714	29,675
Deficit on disposal of fixed assets	26,653	(5,273)
	<u>78,367</u>	<u>34,802</u>

12. TRUSTEES' REMUNERATION AND BENEFITS

No trustees' received remuneration or other benefits during the year ended 31 March 2024 nor for the period ended 31 March 2023.

Trustees' Expenses

During the year no trustees (2023: none) were reimbursed for out of pocket expenses.

13. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	532,874	495,428
National insurance	43,771	45,306
Pension contributions	6,948	6,427
	<u>583,593</u>	<u>547,162</u>

The key management personnel of the charity during 2023-24 comprised the Commercial director and the Technical director. The total employee benefits of the key management personnel of the Charity were £163,715 (2023: £166,888).

LITTLE LIVES UK

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2024

The average monthly number of employees (full time equivalent) during the year was as follows:

	2024 Number	2023 Number
Average number of employees	25	22
	25	22
	25	22

Two employees received emoluments within the range £70,000 to £79,999 (2023 - Two employees within the range of £70,000-£79,999).

14. **COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - 2023**

	Unrestricted funds £	Restricted funds £	Total 2023 £
INCOME FROM			
Donations and legacies	45,762	-	45,762
Charitable activities			
Charitable Operations	-	-	-
Other trading activities			
Other trading activities	1,278,482	-	1,278,482
Investment income	2,907	-	2,907
Total	1,327,151	-	1,327,151
EXPENDITURE ON			
Raising funds			
Commercial trading operations	956,316	-	956,316
Charitable activities			
Charitable Operations	235,739	-	235,739
Total	1,192,055	-	1,192,055
Net (expenditure)/income	135,096	-	135,096
Transfers between funds			
Net movement in funds	135,096	-	135,096
RECONCILIATION OF FUNDS			
Total funds brought forward	267,392	-	267,392
TOTAL FUNDS CARRIED FORWARD	402,488	-	402,488

LITTLE LIVES UK

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2024

15. TANGIBLE FIXED ASSETS - GROUP

	Computer Equipment £	Fixtures and Fittings £	Motor Vehicles £	Total £
COST				
At 1 April 2023	14,541	14,913	135,950	165,404
Additions	5,825	3,462	92,233	101,520
Disposals	(4,922)	(399)	(58,099)	(63,420)
At 31 March 2024	15,444	17,976	170,084	203,504
DEPRECIATION				
At 1 April 2023	6,094	9,337	35,636	51,067
Charge for year	6,165	4,326	33,223	43,714
Eliminated on disposals	(3,648)	(319)	(23,496)	(27,463)
At 31 March 2024	8,611	13,344	45,363	67,318
NET BOOK VALUE				
At 31 March 2024	6,833	4,632	124,721	136,186
At 31 March 2023	8,447	5,576	100,314	114,337

TANGIBLE FIXED ASSETS - CHARITY

	Computer Equipment £	Fixtures and Fittings £	Motor Vehicles £	Total £
COST				
At 1 April 2023	6,282	110	-	6,392
Additions	1,499	219	-	1,718
Disposals	-	-	-	-
At 31 March 2024	7,781	329	-	8,110
DEPRECIATION				
At 1 April 2023	2,094	-	-	2,094
Charge for year	2,594	-	-	2,594
Eliminated on disposals	-	-	-	-
At 31 March 2024	4,688	-	-	4,688
NET BOOK VALUE				
At 31 March 2024	3,093	329	-	3,422
At 31 March 2023	4,188	110	-	4,298

LITTLE LIVES UK

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2024

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group 2024 £	Group 2023 £	Charity 2024 £	Charity 2023 £
Trade debtors	-	-	-	-
Other debtors and accrued income	20,117		321,898	263,509
Prepayments	57,623	56,651	1,455	2,042
	<u>77,740</u>	<u>56,651</u>	<u>323,353</u>	<u>265,551</u>

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group 2024 £	Group 2023 £	Charity 2024 £	Charity 2023 £
Little Lives UK Trading Ltd	-	-	-	-
Trade creditors	10,933	2,368	393	2,340
Social security and other taxes	13,340	7,709	(439)	82
Other creditors	34,631	26,031	6,589	8,550
Deferred income	-	-	-	-
	<u>58,904</u>	<u>36,108</u>	<u>6,543</u>	<u>10,972</u>

18. OPERATING LEASE COMMITMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024 £	2023 £
Expiring:		
Within one year	86,116	87,964
Between one and five years	302,500	162,616
More than five years	177,750	256,750
	<u>566,366</u>	<u>507,330</u>

The amount of non-cancellable operating lease payments recognised as an expense during the year was £87,964 (2023: £87,964).

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2024**

19. MOVEMENT IN FUNDS

Analysis of unrestricted fund movements

	Balance at At 1.4.23 £	Incoming resources £	Resources expended £	Transfers £	Balance at At 31.3.24 £
General fund	402,488	1,424,672	(1,341,468)	-	485,692
	<u>402,488</u>	<u>1,424,672</u>	<u>(1,341,468)</u>	<u>-</u>	<u>485,692</u>

Comparatives for movement in funds

Analysis of unrestricted fund movements

	Balance at At 1.4.22 £	Incoming resources £	Resources expended £	Transfers £	Balance at At 31.3.22 £
General fund	267,392	1,327,151	(1,192,055)	-	402,488
	<u>267,392</u>	<u>1,327,151</u>	<u>(1,192,055)</u>	<u>-</u>	<u>402,488</u>

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2024 Total funds £
Fixed assets	136,186		136,186
Current assets	408,410		408,410
Current liabilities	(58,904)	-	(58,904)
	<u>485,692</u>	<u>-</u>	<u>485,692</u>

21. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £6,948 (2023: £6,427).

22. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024 nor for the period ended 31 March 2023.

The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

Transactions between group entities which have been eliminated on consolidation are not disclosed within the financial statements.

LITTLE LIVES UK

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2024

23. ULTIMATE CONTROLLING PARTY

The charity is not under the control of another entity or any one individual.

24. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	Group 2024	Group 2023	Charity 2024	Charity 2023
	£	£	£	£
Net movement in funds	83,204	135,096	29,245	126,277
(Profit)/Loss on disposal of fixed assets	26,653	(5,273)	-	-
Depreciation charge	43,714	29,675	2,594	2,094
Interest received	(7,994)	(2,907)	(4,698)	(837)
(Increase)/decrease in debtors	(21,089)	9,842	(57,802)	(91,387)
Increase/(decrease) in creditors	22,796	4,299	(4,429)	9,428
	<u>147,284</u>	<u>170,732</u>	<u>(35,090)</u>	<u>45,575</u>

ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.23	Cash flow	At 31.3.23
	£	£	£
Net cash			
Cash at bank	267,608	63,062	330,670
	<u>267,608</u>	<u>63,062</u>	<u>330,670</u>

LITTLE LIVES UK

England & Wales - Charity number 1171884

Accounts

Trustees Annual Report and Accounts

1st April 2022 - 31st March 2023



Little Lives UK

Registered Charity Number: 1171884

Contents

Director’s statement	3
Our values and objectives	4
Why are we needed?	4
What we do.....	5
How we benefit the public.....	5
How we responded to public benefit guidance offered by the commission	5
Our campaigns.....	6
Children’s community support	6
Technology programme	9
Sports team sponsorship	10
Volunteers.....	11
Fundraising.....	11
Our focus for the new year	13
Financial review.....	13
Reserves policy.....	13
Risk management	13
Organisational structure	14
Induction and training of new trustees.....	14
Governing document	14
Key management remuneration.....	14
Reference and administrative details	14

Statement of trustees' responsibilities 15

Report of the independent auditors 16

Statement of financial activities 20

Balance sheet and cash flow statement..... 21

Notes to the financial statements 23

Director's statement



Firstly, I would like to say a massive thank you to the public and many companies across the UK whose generosity allows us at Little Lives UK to carry out important work in supporting disabled and disadvantaged children and young people. We would be nowhere without the support of the public and it is important to us that this does not go unnoticed.

This year at Little Lives UK we celebrated our 5th anniversary and I would like to reflect on how far the charity has come as a result of the commitment and dedication of our staff and volunteer colleagues. Our team is a growing and diverse group who all uphold the charity's values and give their all for the purpose of helping as many children as possible and breaking the cycle of child poverty and suffering.

Although the pandemic is over, we at Little Lives UK are still seeing repercussions. For example, there is an increased demand for mental health support especially for children and young people. We recognise that the unprecedented circumstances of lockdown likely had a negative impact on children's mental health due to new stresses and changes. Our 'Someone To Talk To' campaign has offered free therapy sessions to 363 children this year.

As the rising cost of living continues to negatively impact families, we believe our work is more important than ever. Many families have less to spend on activities for their children. Our sports team sponsorship helps local teams to fund sport for children without it having to cost their families anything. This funding can cover kit, equipment, the cost of coaches and space to play sport. This year we sponsored 11 sports teams, meaning we have supported hundreds of children.

The cost of living crisis also increases the likelihood of technology poverty for children. Our technology programme helps to provide technology to children who need it but do not have access to it. This may be for completing school work, keeping in contact with family or even for monitoring health concerns. This year we donated phones, laptops and tablets to 377 children in vulnerable positions.

This year hundreds of children have benefitted from our community support campaign which helped them gain access to vital services. We worked with community projects to fund activities, lessons and classes which helped disabled and disadvantaged children to develop key skills they will use throughout their lives.

Once again, I would like to extend my thanks to the generous public, our partners, our staff and our volunteers for all that they have done this year to support Little Lives UK. We have had an amazing 12 months and we are making good steps towards ending the cycle of child poverty and suffering. I look forward to seeing similar success in the years to come.

Krisztina Schafler
Founder and Director

Our values and objectives

Little Lives UK supports children and young people in the UK. This includes those living with disabilities and in challenging environments. There are many reasons that children may need our support; for example due to a lack of resources, low family income, exclusion and other factors which negatively impact their lives.

Our values are based on ensuring that children and young people are given the opportunity and agency to reach their full potential. As a charity we value the connections we make with the children and families we support, and aim to help them have a brighter future.

Why are we needed?

Recent reports show that in 2022, more young people in the UK than ever have a probable mental disorder. Mental health support for children currently has very long waiting lists, so there is a big delay between deciding a child needs help and them actually receiving support. More than one in four young people said they had tried to take their own life as a result of having to wait for mental health support. Many wait more than a month for help after seeking it and some young people are even turned away. This is why our 'Someone To Talk To' campaign is needed.

Many children today do not have access to the correct technology which is necessary for their school work. For example, if a family has multiple children but only one laptop there may be issues in finding enough time to share the device so they can all complete homework. Some families don't have access to the internet. Children also need access to technology to maintain contact with family and friends; and those without may feel excluded or left behind in comparison to their peers. This is why our technology campaign is needed.

Due to the cost of living going up and the frequent closure of youth clubs, there are many children with nothing to do in their spare time. Our community support campaign offers the opportunity for children and young people to attend classes and activities that will help them to be productive with their time as well as teaching them valuable life skills. Our sports team sponsorship helps children who cannot afford out of school activities to access sports clubs. This gives children a sense of community and teaches them teamwork. Participating in a sport is also hugely beneficial to a child's physical and mental health.

What we do

We believe that more needs to be done to help disadvantaged and disabled children living in the UK. This is why the work we do at Little Lives UK is crucial as we aim to help as many of these children as possible. We actively seek out organisations that fit in with our values and offer our support. For example, schools and social services are helped through our campaigns.

Our four core campaigns enable us to provide support to various charities and organisations that help disadvantaged and disabled children. They are called 'Children's Community Support', 'Someone to Talk To', 'Technology Campaign' and 'Sports Teams Sponsorship'. These campaigns enable us to uphold our charity's mission and values.

How we benefit the public

Little Lives UK strives to work within the community and support any issues or concerns that arise for children. We pride ourselves on the work we do with other organisations and individuals to ensure that as many children as possible are given access to the support and advice they need to live happy, healthy, fun, fulfilling and safe childhoods.

How we responded to public benefit guidance offered by the Commission

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. The trustees refer to public benefit throughout this report.

<https://www.gov.uk/guidance/prepare-a-charity-trustees-annual-report>

Our campaigns

Children's Community Support

Our Children's Community Support Programme provides children and young people with free activities, lessons and classes that will be a huge benefit to their lives. We work with communities where children and young people are vulnerable. This may be due to the risks associated with becoming involved in crime, gang incorporation, county-lines drug dealing and potential violence.

Unfortunately, not all children and young people can afford an out of school activity, which can result in them spending time on the streets where they are vulnerable.

Our aim is to provide a safe place where children and young people can get involved in something that interests them and gives them the positive life experiences they need. We have successfully funded free sessions for children and young people to become involved in: acting, dancing, art, boxing, music, reading clubs, basketball, surfing, crafting and more.

This campaign also funds days out for children who are from disadvantaged backgrounds. Though nowhere is particularly far from the sea or countryside in the UK, many children have never seen them due to financial barriers, a lack of access to transport or because they do not have someone to take them there. We are proud to be able to provide safe spaces where children can be children.

We believe that every child deserves the best start in life and through this campaign, we strive to ensure that as many children as possible are given it.

28 Children's Community Support campaigns supported last year

The Family Information Group www.familyinformationgroup.co.uk

Champions Community Sport and Health

Waveney Gymnastics Club www.waveneygymnastics.org

Beyond Autism www.beyondautism.org.uk

Tunbridge Wells Youth for Christ <https://tunbridgewells.yfc.co.uk>

Tall Ships Youth Trust www.tallships.org

Freedom Foundation CIC www.freedomfoundationuk.org

Sunbeams London

Designability Charity <https://designability.org.uk>

Berkshire Vision <https://berkshirevision.org.uk>

Portsmouth Down Syndrome Association <https://portsmouthdsa.org>

Young and Inspired www.youngandinspired.org.uk

Arising Tutoring <https://arisingtutoring.org.uk>

The Rainbow Youth Centre <https://theryc.org.uk/youth-centre/>

The Purple Elephant Project <https://thepurpleelephantproject.org>

Harmony Youth Project <https://harmonyyouthproject.co.uk>

Wales Council for Deaf People www.wcdeaf.org.uk
Autism Unlimited www.autism-unlimited.org
Hot Line Meals <https://hotlinemeals.org.uk>
Heart of England Forest <https://heartofenglandforest.org>
Ashley's Birthday Bank <https://ashleysbirthdaybank.co.uk>
Making Space for Crafts Ltd <https://makingspace.org>
Moorvision www.moorvision.org
East Anglia's Children's Hospices www.each.org.uk
Heel & Toe Children's Charity <https://heelandtoe.org.uk>
Winston's Wish www.winstonswish.org
6th Ellesmere Port Scouts www.cheshirescouts.org.uk/about-us/groups/6th-ellesmere-port-scout-group

Recent quotes from parents:

"Charlie is now walking holding our hands and is getting more confident daily."

"My daughter could not walk before attending Footsteps. She is now able to walk independently with minimum support."

"Tony is now able to mobilise independently and is both brave and confident."

-- **Laura, Footsteps Foundation**

Someone To Talk To – Mental health campaign

We have identified that with increasing numbers of children and young people seeking support for mental health and an already over-stretched public mental health service, something has to be done to ensure children and young people have access to the help they desperately need for their mental health and well-being.

There are thousands of children and young people who are on waiting lists to see a mental health professional in the UK with some waiting lists now reaching as long as 18 months. There is a real shortage of mental health professionals in the UK who are accessible to families and children.

Working with our partner, ReWellness, and providing funding for other organisations who run free mental health sessions for children and young people, we are proud to say that we have supported hundreds of children since starting this project. This year alone we have helped 363 children gain access to free and professional mental health support that they otherwise may not have been able to access.

Each month we give funding to ReWellness so that they can provide eight hours of mental health sessions to six children who are in need of support. We also fund mental health work with other organisations on a one-off basis to ensure that they can also provide much needed mental health care for children and young people.

We believe that our work is benefitting the community by filling any gaps in public services and allowing children and young people to be able to live healthy and more stress-free early years, which will have a significant positive impact on them in later life.

363 disadvantaged children attended free therapy sessions

“The support we have received from Little Lives UK has enabled young and vulnerable people who otherwise would not have been able to access the mental and emotional support needed within a counselling context, at critical and often somewhat desperate times in their lives. This has had an immensely positive and healing impact within them, bringing about change and transformation not just in the child but the family as a whole.”

-- Wendy, ReWellness

Technology programme

In today's society most things require access to a phone, tablet, laptop or computer. Technology not only plays a huge part in everyday life but also plays a huge part in children's education.

Post pandemic, there has been a change in the delivery of teaching materials with many schools continuing to rely on online resources. When some children do not have access to the resources needed for modern education a divide is created. This is when children from lower income families fall behind.

There are thousands of children in the UK who either don't have access to a device or have to share one between siblings, which can be problematic especially if they are all of school age and needing to do homework online.

We are committed to providing the technology required to these children so they can keep on top of their homework as well as socialising with peers. We work with organisations, schools, councils, child services and family groups to provide laptops, phones, computers and tablets to children and young people who, by no fault of their own, do not have access to the technology they require to thrive in our modern society.

We receive extremely kind and generous donations of unwanted technology from members of the public which we refurbish and can then donate to those in need. Through these donations we have been able to set up homework clubs, provide computers and laptops to individuals for their learning and help to provide equal opportunities for children in education in the UK.

Through our technology donations, we are helping to create more equal opportunities in education so that all children have the resources to achieve their best at school.

184 tablets, **111** laptops, **82** phones have been gifted to children in need

'This generous donation of iPads enabled 25 children with a parent in prison to access our online support, who otherwise would have been unable to. The iPads were distributed to those families most in need, who had specifically mentioned technology had been a barrier to accessing our online support. Children with a parent in prison suffer from shame, stigma, and social isolation and also have a much higher chance of offending themselves. These children are able to join our group sessions and meet other children to share their experiences, whilst realising they are not alone. Furthermore, children living across the country are able to receive 1:1 support with a trained practitioner; unpacking the difficult emotions associated with having a parent in prison. This partnership with Little Lives UK has been crucial in delivering support to children impacted by parental imprisonment, raising aspirations and helping them realise their full potential.'

-- Felix, Children Heard and Seen

Sports team sponsorship

There are thousands of children living in the UK whose dream it is to pursue sport. But as the cost-of-living crisis continues to affect many families, it is impossible for many children and young people to get involved in the sport they love.

We recognise that team sports and individual sports are a great way for children and young people to keep physically healthy, while also helping them to keep mentally healthy. Integration into sports teams or being involved in sport can also help to improve confidence, provide opportunities for socialising, making friends, sharing experiences and learning new skills that can be used within sport and in day-to-day life.

We have identified that the cost of kit, equipment and membership are some of the most common reasons that children and young people are not able to get involved in sport. As an example, to pay for membership alone for a football team can be anything from £30 to £100 a year. Boots can cost anything from £20 to over £100, and then there is the cost of the rest of the kit. This is a lot of money for one household and this is even before paying for travel. This issue is only worsened if there are multiple children in the family who want to get involved in a sport.

Through our sponsorship programme, we welcome applications from children's and youth sports clubs and teams using the application form on our website under 'Our campaigns' tab. Following this we provide funding to relevant clubs and teams to enable them to purchase kits and equipment, to pay for coaches' time, and to fund children who may not be able to afford the membership for a team.

Working with local teams and clubs, we provide a service that can help to identify local children and young people, with help from their school and community liaison officers, who have the desire to try a sport but because of financial barriers are unable to. Along with providing kit and equipment, we provide funding to ensure that all children get the same opportunities to do something that they love and will benefit them.

When participating in sport children acquire skills; such as working with others. We see these skills as some of the most important to develop to ensure a feeling of belonging. We believe that sport gives children an opportunity to feel they are a part of a community. This feeling of community and the skills learned while playing will support the children in their everyday lives and help mould them into valued members of society as they grow older.

11 Sports Teams sponsored this year

Oakmeadians RFC <https://oakmeadians-rfc.com>

Christchurch Amateur Boxing Club <https://www.facebook.com/ChristchurchAmateurBoxingClub/>

DLNC <https://www.pitchero.com/clubs/dudleyleisurenetballclub/>

Rugby Borough Junior Football Club <https://www.rugbyboroughfc.co.uk>

Carla Rudkin-Guillen <https://www.facebook.com/profile.php?id=100064139137441>

Swansea Storm Fletchlings <https://www.facebook.com/swanseastormwheelchairbasketballclub>

Dewsbury Celtic <https://www.pitchero.com/clubs/dewsburycelticrffc/news>

Dart Netball Club <https://www.facebook.com/dartnetball/>

Kilmarnock Rugby Club Girls <https://www.kilmarnockrffc.com/teams/192507>

Our Lady of Lourdes Catholic Primary Academy <https://www.ourladyoflourdes-school.org.uk>

Colyton Youth Football Club <https://www.colytonyouthfootball.co.uk>

'Little Lives UK has helped Oakmeadians RFC allow under privileged children to play community sport. We feel this helps with life skills such as team work, respect, and self-discipline. Little Lives UK has funded over 20 children from age 7 to 15.'

-- Jane Hart, Oakmeadians RFC

Volunteers

Here at Little Lives UK volunteers and interns are a crucial part of the team. They dedicate their time and efforts to ensure the success of the charity, both in our charity shops and in our head office.

In the office, interns are committed to fundraising and spreading awareness of the charity. They help with the running of our regular campaigns so that they run as smoothly as possible. Our interns work in marketing and social media which helps more people become aware of the charity, its aims and fundraising. While volunteering, the interns gain vital experience which they can carry forward to benefit them in their future careers.

In our charity shops volunteers are essential team members. They help on the shop floor and back of house to ensure that our charity shops are well maintained with the best stock always available to customers. Our retail spaces are vital to the charity as a means of fundraising, and our volunteers are trained to ensure they give the best customer service.

Fundraising

Our charity shops are a vital part of our fundraising efforts. They are stocked thanks to generous public donations of clothes, homeware and technology which are checked for safety and quality ahead of selling on. This money is then put towards our various campaigns. Another way we fundraise is through donations of technology for our technology campaign. If any donated items are not appropriate to be passed directly on to children they are sold on. This money is once again used to fund our other campaigns to benefit children.

We have also run pop-up charity shop events, with the largest being at Bournemouth University as part of a 'Freshers' event. We brought charity shop stock to the university so students could buy affordable and sustainable pre-loved fashion. This was a hit as students were able to buy clothes in an ethical and budget friendly way.

We are also lucky to receive generous donations from members of the public.

Our partners

Thredd - We are proud to be partnered with Thredd who have been supporting our Technology Programme with some great donations. Thredd are a technology company providing the latest in technology payment solutions. Currently Thredd are providing amazing donations of technology and they run a clothing collection in their office in support of our charity shops. Thredd are a valued supporter of Little Live UK and have made excellent efforts to further develop our technology programme. We are so thankful for their support in helping us to ensure children get the right resources for their education.

BT Business - BT have been extremely generous with their donations to Little Lives UK and have donated a large quantity of high-quality mobile phones that have been distributed to children around the UK who are in need of technology for their education. We are very proud to be working with BT and extremely grateful for their kind generosity.

Nexus Fusion – Nexus Fusion has been very generous in donating hundreds of laptops to Little Lives UK. These have been invaluable in our technology campaign allowing us to provide laptops for children unable to do online schoolwork at home. We are proud to be working with Nexus Fusion and we are very thankful for their generous donations.

Our performance this year

This year at Little Lives UK we have had a great year offering as much support as possible to disabled and disadvantaged children and young people across the UK. Our campaigns have had continued success this year.

Our sports sponsorships have supported 11 teams across the UK in the past year enabling more children to have access to the valuable skills and experiences gained in a sports club setting.

Our technology programme has continued to be a success this year with 184 tablets, 111 laptops, and 82 phones being donated to children who need them. The year began with donating smart phones to children's diabetes wards in order for young children in socially deprived situations to better manage their diabetes, using apps which monitor and track their glucose levels. This support is helping these children better maintain their health with the help of technology. This is something we wish to continue supporting.

'Someone To Talk To', our mental health campaign, has helped 363 children gain access to free therapy sessions. This access is so important as children, often at their lowest points, are offered the support they need to thrive. Mental health is a growing concern among young people and unfortunately for many support is difficult to access due to high demand.

We have also enjoyed a great year of fundraising with our charity shops; where our staff and volunteers provide the best customer service. Our charity shops have continued to provide a large part of Little Lives UK's income. We have also run some fundraising events this year including a pop-up charity shop event at Bournemouth University where we brought charity shop stock onto campus for students to shop during the first week of term.

Our focus for the new year

Next year we will continue our mission to end the cycle of child poverty and suffering. All of our current campaigns will continue and grow in order to support as many disabled and disadvantaged children and young people as possible. We will help provide these children with access to technology, mental health support, community projects and sports teams. All of these things benefit children's wellbeing.

In the next year we intend to set up a new campaign in which we will run after school clubs, which are beneficial to children's wellbeing. Wellbeing time will touch on elements of a healthy lifestyle such as: healthy diet and relationships with food, mindfulness, social media awareness and body image issues. We will also provide after school money workshops where children can learn the importance of money skills. Important things like: loans, mortgages, budgeting, credit cards and overdrafts.

In the next year at Little Lives UK, we intend to broaden our horizons and help as many vulnerable children and young people as possible.

Financial review

During the year the total income for the group was £1,327,151 (2022: £998,492) with expenditure of £1,192,055 (2022: £885,550), leaving a surplus of £135,096 (2021: £112,942) for the year. Unrestricted reserves at the 31 March 2023 stood at £402,488 (2022: £267,392).

Reserves policy

The trustees' aim is to maintain unrestricted reserves at a level sufficient to cover six months of operating costs. This is so that the charity is able to continue its vital projects in the event of unforeseen circumstances having a negative impact on future funding streams. The level of unrestricted reserves held at the year-end was £150,000.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed to. As a result of this the trustees must ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees are responsible for overseeing the risks faced by Little Lives UK and its subsidiary company, Little Lives UK Trading Ltd. Risks are identified and assessed throughout the year. The trustees are satisfied that any risks have been adequately mitigated where necessary and they have undertaken an overall risk assessment.

Organisational Structure

At the Trustees quarterly meeting, the executive group will update the Trustees with the finances from the quarter. The Trustees will then review Little Lives UK's finances from the period. Furthermore, they will regularly monitor the investments by setting up the cash flow and the budget for the charity. Any variances are analysed and are reported to the trustees to make sure that the finances are under control. The Trustees will also periodically review the internal financial controls and the spending policy.

Induction and Training of new trustees

Recruitment - the board will consider what added experience and skills will help improve support for the charity and those involved in the day-to-day running of the organisation. For example, Little Lives UK is currently focusing on children's mental health, so a potential new trustee with a background in this sector would be a positive addition. New trustees may be found through individuals known to the charity, word of mouth and advertising.

Appointment - potential new trustees are interviewed by members of the board and the executive and invited to attend a trustees' meeting, after which a decision is made by the board.

Induction - new trustees are introduced to existing charity work and given space to absorb the way the charity operates and contribute new ideas as they establish their role of support within the organisation.

Governing document

The governing document is a Constitution based on the Charity Commission model for a CIO.

Key management remuneration

Management salaries are set and reviewed by the Board of Trustees. Informal monitoring of the salary levels of similar positions through job advertisements is undertaken to identify that the salary paid is appropriate, when compared to other, similar positions and taking into account the overall pay levels experienced locally.

Reference and administrative details

Registered Charity number: 1171884

Principal address: Discovery Court Business Centre 551-553 Wallisdown Road Poole Dorset BH12 5AG

Trustees

Y Sysoyeu

S Budai

L Salmi

Auditors: Morris Crocker Limited Chartered Accountants, Station House, North Street, Havant, PO9 1QU

Bankers: Virgin Money, 154-158 Kensington High Street, London, W8 7RL

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;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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.

10/01/2024

Approved by order of the board of trustees on and signed on its behalf by;



Y Sysoyeu – Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF LITTLE LIVES UK

We have audited the financial statements of Little Lives UK and its subsidiaries for the year ended 31 March 2023 which comprise the Consolidated Statement of Financial Activities, the Consolidated Summary of Income and Expenditure Account, the Group and Charity Balance Sheets and cashflow statements and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard FRS 102 'The Financial Reporting Standard Applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the group's and the parent charity's affairs as at 31 March 2023 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the group or parent charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF LITTLE LIVES UK

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to

- returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or

Responsibilities of trustees

As explained more fully in the Statement of Trustees Responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group and parent charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or parent charity or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF LITTLE LIVES UK

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

From discussion with management and those charged with governance information about the entity is documented to assess the activity within the organisation. We discuss management's assessment of risk in respect of irregularities, fraud and going concern.

Based on these discussions and our own assessments we determined that the key risk areas were income recognition in respect of cut off issues concerning grant, service and donation income and management override concerning the size of the organisation.

We set financial statement materiality level based on the level of income. As a not for profit organisation raising income is its primary focus which is why income was used to determine the level of materiality. Our overall assessment of risk was used to determine performance materiality at an appropriate level

Substantive audit tests were designed after assessing and performing walkthrough tests. The walkthrough testing confirmed documented systems which have been designed to act as a preventative measure against fraud and error which appear to be operating as documented. Substantive testing tested a sample of the population, representative of the population, to identify errors. The testing did not identify any material misstatements in areas tested.

Audit substantive tests concluded no material errors over the key risk areas of income recognition and management override.

The audit considers the organisation is not exposed to material risk of error as a result of assessing laws and regulations that are appropriate to the organisation.

Management assessed there is no going concern risk. The audit undertook a review of budgets, management accounts and the review of board minutes and came to the same conclusion as management.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the group and the parent charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**REPORT OF THE INDEPENDEND AUDITORS TO THE MEMBERS OF
LITTLE LIVES UK**

Paul Underwood (Senior Statutory Auditor)
for and on behalf of Morris Crocker Limited
Chartered Accountants
Statutory Auditors
Station House
North Street
Havant
Hampshire, PO9 1QU

A handwritten signature in black ink, appearing to read 'P Underwood', written in a cursive style.

Date: 16 January 2024

LITTLE LIVES UK

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING A CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	5	45,762	-	45,762	29,312
Charitable activities:					
Supporting Children	6	-	-	-	1,330
Other trading activities:					
Commercial trading operations	7	1,278,482	-	1,278,482	967,360
Investment income	4	2,907	-	2,907	490
Total		<u>1,327,151</u>	<u>-</u>	<u>1,327,151</u>	<u>998,492</u>
EXPENDITURE ON					
Cost of raising funds:					
Commercial trading operations	8	956,316	-	956,316	772,217
Charitable activities:					
Supporting Children	9	235,739	-	235,739	113,333
Total		<u>1,192,055</u>	<u>-</u>	<u>1,192,055</u>	<u>885,550</u>
Net gains/(losses) on investments		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET INCOME/(EXPENDITURE)		135,096	-	135,096	112,942
Transfers between funds		-	-	-	-
NET MOVEMENT IN FUNDS		135,096	-	135,096	112,942
RECONCILIATION OF FUNDS					
Total funds brought forward	21				
As previously reported		267,392	-	267,392	114,170
Prior year adjustment		-	-	-	40,280
TOTAL FUNDS CARRIED FORWARD		<u>402,488</u>	<u>-</u>	<u>402,488</u>	<u>267,392</u>

LITTLE LIVES UK

**CONSOLIDATED AND CHARITY BALANCE SHEET
AT 31 MARCH 2023**

	Note	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
FIXED ASSETS					
Tangible assets	15	114,337	91,726	4,298	-
		<u>114,337</u>	<u>91,726</u>	<u>4,298</u>	<u>-</u>
CURRENT ASSETS					
Debtors	16	56,651	66,493	265,551	174,164
Cash at bank and in hand		267,608	140,982	59,991	19,971
		<u>324,259</u>	<u>207,475</u>	<u>325,542</u>	<u>194,135</u>
CREDITORS					
Amounts falling due within one year	17	(36,108)	(31,809)	(10,972)	(1,544)
NET CURRENT ASSETS		288,151	175,666	314,570	192,591
TOTAL ASSETS LESS CURRENT LIABILITIES		402,488	267,392	318,868	192,591
CREDITORS					
Amounts falling due in more than one year	18	-	-	-	-
NET ASSETS EXCLUDING PENSION LIABILITY		402,488	267,392	318,868	192,591
Defined benefit pension scheme liability					
NET ASSETS		<u>402,488</u>	<u>267,392</u>	<u>318,868</u>	<u>192,591</u>
FUNDS					
Unrestricted funds:	20				
Unrestricted funds		402,488	267,392	318,868	192,591
		<u>402,488</u>	<u>267,392</u>	<u>318,868</u>	<u>192,591</u>
Restricted funds		-	-	-	-
TOTAL FUNDS		<u>402,488</u>	<u>267,392</u>	<u>318,868</u>	<u>192,591</u>

The financial statements were approved by the Board of Trustees on 10/01/2024 and signed on their behalf by:



Y Sysoyeu - Trustee

LITTLE LIVES UK

CONSOLIDATED STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED 31 MARCH 2023

	Note	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
Cash flows from operating activities					
Cash generated from operations	24	170,732	170,924	45,575	44
Cash provided by (used in) operating activities		<u>170,732</u>	<u>170,924</u>	<u>45,575</u>	<u>44</u>
Cash flows from investing activities					
Interest income		2,907	490	837	-
Proceeds on sale of fixed assets		19,350	-	-	-
Purchase of tangible fixed assets		(66,363)	(130,138)	(6,392)	-
Cash provided by (used in) investing activities		<u>(44,106)</u>	<u>(129,648)</u>	<u>(5,555)</u>	<u>-</u>
Change in cash and cash equivalents in the reporting period		126,626	41,276	40,020	44
Cash and cash equivalents at the beginning of the reporting period		140,982	99,706	19,971	19,927
Total cash at the end of the year		<u>267,608</u>	<u>140,982</u>	<u>59,991</u>	<u>19,971</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The trustees consider that there are no material uncertainties regarding the charity's ability to continue as a going concern.

Group financial statements

These financial statements consolidate the results of the charity and its wholly-controlled subsidiary Little Lives UK Trading Limited on a line by line basis. Transactions and balances between the charity and its subsidiary have been eliminated from the consolidated financial statements. Balances between the two entities are disclosed in the notes of the charities' balance sheet.

Incoming resources

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.

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

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

Further explanation of the nature and purpose of each fund is included in the notes to the financial

Hire purchase and leasing commitments

Rentals paid under operating leases are charges to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES - continued**Financial instruments**

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable investments in stocks and shares. The measurement basis used for these instruments is detailed below.

Debtors & cash at bank

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Cash at bank and in hand included cash held on deposit or in a current account.

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 after allowing for any trade discounts due.

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	- 33% straight line
Fixtures and fittings	- 20% straight line
Office equipment	- 20% reducing balance

2. FINANCIAL ACTIVITIES OF THE CHARITY

The financial activities shown in the consolidated statement includes those of the charity's wholly controlled subsidiary, Little Lives UK Trading Ltd.

A summary of the financial activities undertaken by the charity is set out below:

	2023	2022
	£	£
Total incoming resources	362,016	198,995
Total expenditure on charitable activities	(235,739)	(113,333)
Net incoming resources	<u>126,277</u>	<u>85,662</u>
Total funds brought forward	<u>192,591</u>	<u>106,929</u>
Total funds carried forward	<u><u>318,868</u></u>	<u><u>192,591</u></u>
Represented by:		
Restricted funds	-	-
Unrestricted funds	318,868	192,591
	<u><u>318,868</u></u>	<u><u>192,591</u></u>

LITTLE LIVES UK

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2023

3. INCOME FROM COMMERCIAL TRADING OPERATIONS

Little Lives UK Trading Ltd (Registered Company number: 10591110)

The charity's wholly owned trading subsidiary, Little Lives UK Trading Ltd, which is incorporated in England and Wales, pays its profits to the charity by Gift Aid. The following is an extract of the financial statements of Little Lives UK Trading Ltd for the year ended 31 March 2023:

	2023	2022
	£	£
Turnover	1,280,553	967,850
Cost of sales and administrative expenses	(956,312)	(772,217)
Profit before tax	324,241	195,633
Corporation tax	-	-
Profit after tax	324,241	195,633
Profits distributed to the charity	(315,417)	(168,353)
Retained in subsidiary	8,824	27,280
The assets and liabilities of the subsidiary were:		
Fixed assets	110,039	91,726
Current assets	262,234	185,622
Current liabilities	(288,648)	(202,547)
Net assets	83,625	74,801
Aggregate share capital and reserves	83,625	74,801

4. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	2,907	490
	2,907	490

All investment income is derived from cash deposits held within the United Kingdom.

5. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	45,762	29,312
	45,762	29,312

6. INCOME FROM CHARITABLE ACTIVITIES

	2023	2022
	£	£
Grants	-	1,330
	-	1,330

LITTLE LIVES UK

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2023

Grants received, included in the above, are as follows:

	2023 £	2022 £
Fresh & Wild Limited	-	1,330
	<u>-</u>	<u>1,330</u>

7. OTHER TRADING ACTIVITIES

	2023 £	2022 £
Commercial Trading Operations including Little Lives UK Trading Ltd's trading operation (see note 3)	1,278,482	967,360
	<u>1,278,482</u>	<u>967,360</u>

8. COMMERCIAL TRADING OPERATIONS

Other trading activities

	2023 £	2022 £
Commercial Trading Operations including Little Lives UK Trading Ltd's trading operation (see note 3)	956,316	772,217
	<u>956,316</u>	<u>772,217</u>

9. CHARITABLE ACTIVITIES COSTS

	Direct expenditure £	Support costs (see note 10) £	Total 2023 £	Total 2022 £
Charitable Operations	227,069	8,670	235,739	113,333
	<u>227,069</u>	<u>8,670</u>	<u>235,739</u>	<u>113,333</u>

10. SUPPORT COSTS

	Management £	Finance £	Governance £	Totals £
Charitable Operations	-	270	8,400	8,670
	<u>-</u>	<u>270</u>	<u>8,400</u>	<u>8,670</u>

Support costs, included in the above, are as follows:

	2023 £	2022 £
Management		
Health and safety	-	10
	<u>-</u>	<u>10</u>

LITTLE LIVES UK

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2023

Finance	2023	2022
	Charitable Operations £	Total Activities £
Bank charges	270	412
	<u>270</u>	<u>412</u>

Governance costs	2023	2022
	Charitable Operations £	Total Activities £
Auditors remuneration	6,600	-
Accountancy and legal fees	1,800	1,080
Professional and accountancy	-	-
	<u>8,400</u>	<u>1,080</u>

11. NET INCOME/(EXPENDITURE) - GROUP

Net resources are stated after charging:

	2023	2022
	£	£
Auditors' remuneration - Audit	6,600	-
Auditors' remuneration - Non audit	1,800	-
Depreciation - owned assets	270	23,069
Deficit on disposal of fixed assets	-	40,845
	<u>-</u>	<u>40,845</u>

12. TRUSTEES' REMUNERATION AND BENEFITS

No trustees' received remuneration or other benefits during the year ended 31 March 2023 nor for the period ended 31 March 2022.

Trustees' Expenses

During the year no trustees (2022: none) were reimbursed for out of pocket expenses.

13. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	495,428	403,409
National insurance	45,306	30,952
Pension contributions	6,427	4,365
	<u>547,162</u>	<u>438,726</u>

The key management personnel of the charity during 2022-23 comprised the Commercial director and the Technical director. The total employee benefits of the key management personnel of the Charity were £166,888 (2022: £167,454).

LITTLE LIVES UK

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2023

The average monthly number of employees (full time equivalent) during the year was as follows:

	2023 Number	2022 Number
Average number of employees	22	18
	22	18
	22	18

Two employees received emoluments within the range £80,000 to £89,999 (2022 - Two employees within the range of £80,000-£89,999).

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - 2022

	Unrestricted funds £	Restricted funds £	Total 2022 £
INCOME FROM			
Donations and legacies	197,665	-	197,665
Charitable activities			
Charitable Operations	1,330	-	1,330
Other trading activities			
Other trading activities	967,360	-	967,360
Investment income	490	-	490
Total	1,166,845	-	1,166,845
EXPENDITURE ON			
Raising funds			
Commercial trading operations	940,570	-	940,570
Charitable activities			
Charitable Operations	113,333	-	113,333
Total	1,053,903	-	1,053,903
Net (expenditure)/income	112,942	-	112,942
Transfers between funds			
Net movement in funds	112,942	-	112,942
RECONCILIATION OF FUNDS			
Total funds brought forward	154,450	-	154,450
TOTAL FUNDS CARRIED FORWARD	267,392	-	267,392

LITTLE LIVES UK

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2023

15. TANGIBLE FIXED ASSETS - GROUP

	Computer Equipment £	Fixtures and Fittings £	Motor Vehicles £	Total £
COST				
At 1 April 2022	1,870	12,671	106,495	121,036
Additions	12,671	2,242	51,450	66,363
Disposals	-	-	(21,995)	(21,995)
At 31 March 2023	14,541	14,913	135,950	165,404
DEPRECIATION				
At 1 April 2022	1,247	6,092	21,971	29,310
Charge for year	4,847	3,245	21,583	29,675
Eliminated on disposals	-	-	(7,918)	(7,918)
At 31 March 2023	6,094	9,337	35,636	51,067
NET BOOK VALUE				
At 31 March 2023	8,447	5,576	100,314	114,337
At 31 March 2022	623	6,579	84,524	91,726

TANGIBLE FIXED ASSETS - CHARITY

	Computer Equipment £	Fixtures and Fittings £	Motor Vehicles £	Total £
COST				
At 1 April 2022	-	-	-	-
Additions	6,282	110	-	6,392
Disposals	-	-	-	-
At 31 March 2023	6,282	110	-	6,392
DEPRECIATION				
At 1 April 2022	-	-	-	-
Charge for year	2,094	-	-	2,094
Eliminated on disposals	-	-	-	-
At 31 March 2023	2,094	-	-	2,094
NET BOOK VALUE				
At 31 March 2023	4,188	110	-	4,298
At 31 March 2022	-	-	-	-

LITTLE LIVES UK

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2023

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
Trade debtors	-	-	-	-
Other debtors and accrued income	-	-	263,509	172,282
Prepayments	56,651	66,493	2,042	1,882
	<u>56,651</u>	<u>66,493</u>	<u>265,551</u>	<u>174,164</u>

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
Little Lives UK Trading Ltd	-	-	-	-
Trade creditors	2,368	2,387	2,340	30
Social security and other taxes	7,709	10,456	82	331
Other creditors	26,031	18,966	8,550	1,183
Deferred income	-	-	-	-
	<u>36,108</u>	<u>31,809</u>	<u>10,972</u>	<u>1,544</u>

18. OPERATING LEASE COMMITMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023 £	2022 £
Expiring:		
Within one year	87,964	87,964
Between one and five years	162,616	203,580
More than five years	256,750	296,250
	<u>507,330</u>	<u>587,794</u>

The amount of non-cancellable operating lease payments recognised as an expense during the year was £87,964 (2022: £87,964).

LITTLE LIVES UK

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2023

19. MOVEMENT IN FUNDS

Analysis of unrestricted fund movements

	Balance at At 1.4.22 £	Incoming resources £	Resources expended £	Transfers £	Balance at At 31.3.23 £
General fund	267,392	1,327,151	(1,192,055)	-	402,488
	<u>267,392</u>	<u>1,327,151</u>	<u>(1,192,055)</u>	<u>-</u>	<u>402,488</u>

Comparatives for movement in funds

Analysis of unrestricted fund movements

	Balance at At 1.4.21 £	Prior year Adjustment £	Incoming resources £	Resources expended £	Balance at At 31.3.22 £
General fund	114,170	40,280	1,166,845	(1,053,903)	267,392
	<u>114,170</u>	<u>40,280</u>	<u>1,166,845</u>	<u>(1,053,903)</u>	<u>267,392</u>

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2023 Total funds £
Fixed assets	114,337		114,337
Current assets	324,259		324,259
Current liabilities	(36,108)	-	(36,108)
	<u>402,488</u>	<u>-</u>	<u>402,488</u>

21. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £6,427 (2022: £4,365).

LITTLE LIVES UK

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2023

23. ULTIMATE CONTROLLING PARTY

The charity is not under the control of another entity or any one individual.

24. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
Net movement in funds	135,096	112,942	126,277	85,662
Loss on disposal of fixed assets	(5,273)	40,845		-
Depreciation charge	29,675	23,069	2,094	-
Interest received	(2,907)	(490)	(837)	-
(Increase) in debtors	9,842	14,550	(91,387)	(85,722)
Increase/(decrease) in creditors	4,299	(19,992)	9,428	104
	<u>170,732</u>	<u>170,924</u>	<u>45,575</u>	<u>44</u>

ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22 £	Cash flow £	At 31.3.23 £
Net cash			
Cash at bank	140,982	126,626	267,608
	<u>140,982</u>	<u>126,626</u>	<u>267,608</u>

LITTLE LIVES UK

England & Wales - Charity number 1171884

Accounts

LITTLE LIVES UK

CHILDREN'S CHARITY




**REPORT OF THE TRUSTEES AND UNAUDITED
FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31 MARCH 2022 FOR LITTLE LIVES UK**



CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

Report of the Trustees	1 - 17
Independent Examiner's Report	18
Statement of Financial Activities	19
Balance Sheet	20
Notes to the Financial Statements	21 - 26



REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. 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)

OBJECTIVES AND AIMS

1 Objectives and aims

We aim to support children around the UK who are living with disabilities or are living in difficult circumstances because of a lack of resources, exclusion, low family income or other factors. Without the support we receive, there would be a low chance of being able to support any children who face these problems through no fault of their own.

2 Public Benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. The trustees refer to public benefit throughout this report.

3 Our Volunteers

In the last five years we have supported hundreds of children across the UK, predominantly to start with in London, but for the last six months we have also been helping children around the UK. Because of this, our online following has grown and we have gained more support and requests to volunteer with us.

Our three charity shops in London have a steady rotation of volunteers who all joined for different reasons. They all learn about our charity, customer service, retail skills, where we get our donations from and how the money raised in the shops helps to support children in the community. Some are looking for work experience, some are passionate about our aims and missions, and some are looking to boost their CVs. All of them are valued and our shops and charity would not be able to exist without their tireless support and dedication.

“

All of them are valued and our shops and charity would not be able to exist without their tireless support and dedication.

ACHIEVEMENT AND PERFORMANCE

44 children have so far benefitted from free counselling sessions and this number is growing each month.

"On behalf of Cystic Fibrosis Care we send Little Lives UK an enormous thank you for your exceptional generosity in supporting children and teenagers who suffer with Cystic Fibrosis. By providing these valuable devices you will be helping 14 children to be able to receive home schooling".

We were pleased to announce during the earlier stages of the COVID-19 pandemic a donation of 14 tablets to help children with Cystic Fibrosis who were receiving schooling at home and without the right technology to keep up with their school work.

As we all learned, a lot of children fell behind with their education during the pandemic and there is still a huge disparity between those in the country whose families can and can't afford the correct technology to be able to keep up with their schoolwork from home.

Our Technology Programme aims to end the gap between families who can and can't afford the right technology by donating to children who are most in need. A service, council, school or project that benefits the lives of children can apply.

652 devices donated so far to children who need technology for their education.



On behalf of Cystic Fibrosis Care we send Little Lives UK an enormous thank you for your exceptional generosity in supporting children and teenagers who suffer with Cystic Fibrosis. By providing these valuable devices you will be helping 14 children to be able to receive home schooling.



CHILDREN'S COMMUNITY SUPPORT

Our Children's Community Support campaign has been running all year round to donate up to £1,500 to services, charities, organisations, schools and sports teams who run activities, classes, days out and workshops for children in their community.

What Went Well

We are supporting four services per month with a maximum donation of £1,500. Each month we not only aim to diversify the organisations we support but also the locations of the groups we support. We are pleased to announce that we have furthered our reach and have managed to help services across the UK and not just in London and the surrounding areas.

With help through improved advertising, marketing and social media presence we have managed to become accessible to more parts of the country and not just in London.

“
We have managed to become accessible to more parts of the country and not just in London.”



The Challenges we Faced

As mentioned above, beforehand we only supported children's services within the London area or very close to London. Since moving our head office to Poole and our desire to start supporting children across the UK, we have faced a lot of questions querying if we just supported children in London - as all of our previous work had been there.

We overcame this by changing the wording on all of our social media platforms, including our website, to ensure people knew we were now supporting all of the UK.

We also secured a place on Grants Online, who have been running an advert for us that tells people that we are available to give grants to children's services across the UK. Since this has been live, we have received a lot more applicants and have been successfully finding organisations we are pleased to support each month.



OUR TECHNOLOGY PROGRAMME

The Technology Programme campaign that we have been running has seen a great increase in applicants this year.

Since starting we have now donated nearly 700 devices to children across the UK who are in need of the right technology for their education. As with our Children's Community Support, in 2021 and 2022 we wanted to start supporting services that need technology donations across the UK and not just in London. We have successfully managed this, again due to an increased media presence and help from Grants Online.

What Went Well

The fact that we can now support children across the whole of the UK with technology donations means that we are one step closer to being able to close the gap between the disparity of those who can and can't afford the correct technology to keep up with their education from home, either because they are self-isolating or have medical needs that mean they have to remain apart from others.

Another aspect we feel that was successful was, not only are the children working from home able to keep up with their school work, but they can also stay connected with their teachers, friends and family members without risk to themselves. Helping to alleviate some of the problems caused by self-isolating and not seeing their loved ones.

We are also pleased to announce that because of the donations through this campaign, we have been able to help set up three homework clubs in schools and social clubs for children who don't have the resources at home to complete homework without distraction, and having to share a single device between siblings and parents - all trying to complete work.

The Challenges We Faced

Again, exposure to other parts of the UK was a challenge we faced with this campaign. We have concentrated on improving our social media, advertising and placement of our grants to show that we are not just supporting those living in London - but the whole of the UK.

“

We have now donated nearly 700 devices to children who are in need of the right technology for their education across the UK



SOMEONE TO TALK TO

Because of rising waiting times and increase in demand for mental health services for young people in the UK, we have been running our campaign called Someone To Talk To. We fund counselling sessions for children who are in need of mental health support who would otherwise not be able to afford private sessions.

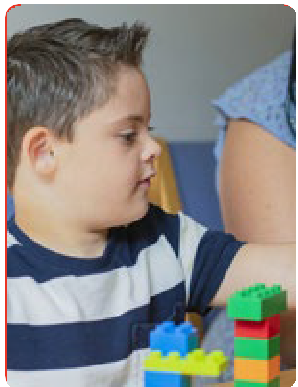
With the NHS there is an average of an 18 week wait time to see a professional, and this has only gone up during the pandemic. We see it as a necessity that children are seen quicker, so their mental health concerns are not exacerbated.

What Went Well

Starting in November we partnered with a Bournemouth-based counselling service called The Listening Ear. Each month through funding from ourselves, 5 children have 8 hours of sessions. These children have been signposted to the counsellors from local authorities and schools as young people who are in need of mental health guidance.

The Listening Ear counsels five different children each month for a total of eight hours with whatever concern they have. This includes a one-hour home visit by their counsellor and then 7 hours of therapy.

We receive feedback each month to let us know the progress of the children, of course anonymously, and the number of signposted young people who have been referred for the following month.



Our donation to Tiny Tim's Children Centre ensured that 40 children from low-income families could receive free counselling sessions



We see it as a necessity that children are seen quicker so their mental health concerns are not exacerbated.

The Challenges We Faced

We have a number of ways of fundraising for our campaigns. This includes sales from our eBay shop, sales from our three charity shops in London and asking for donations.

When we ran a campaign on Facebook asking the public for donations, it was met with some degree of scepticism – as we were asking for money to fund support that is available for free with the NHS. Most of the comments on the campaign were negative and included comments about it being a scam and that the money isn't needed.

To counter this, we have added more facts, figures and testimony publicly for people to understand why a service such as this is so important and needed within our community. We have added to our campaign the facts about waiting times, people affected, the rates of self-harm and suicide in children in the UK and the benefits of this campaign for children.

We are hoping with this information and sources, we will be able to portray our campaign in a better light with a more understanding audience - instead of just asking for a donation with no facts and figures to back up the request.

One of the benefactors of our Children's Community Support during the previous year was The London Basketball Association who have been running a community outreach project called BOOST (Basketball for Outstanding Opportunities, Skills and Training).

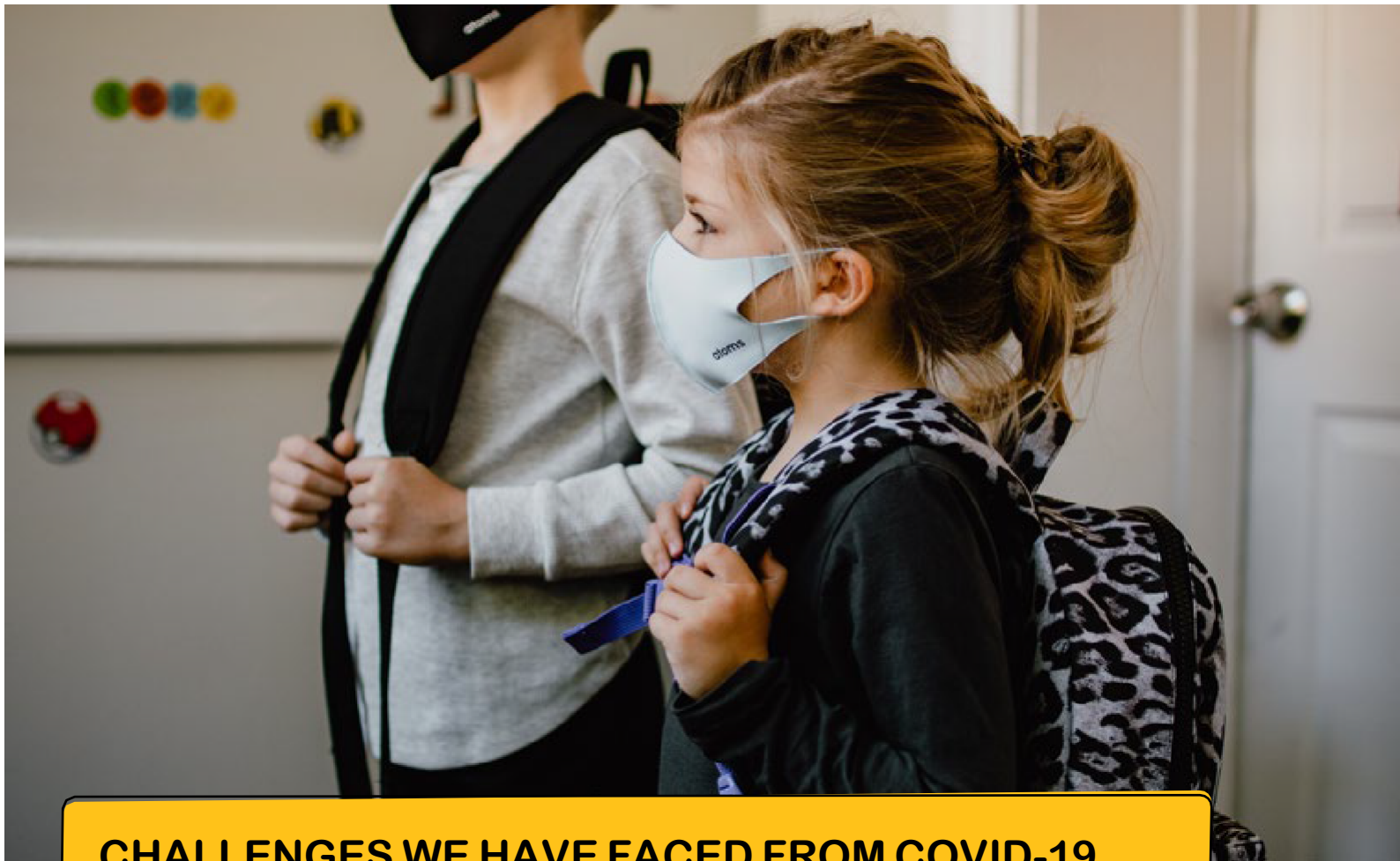
OUR CHARITY STORIES

Our Volunteers

“

"I first started volunteering with Little Lives UK nearly three years ago in their Tooting shop. I originally started here as my daughter had just finished her GCSEs and she asked me to do some volunteering with her as she didn't want to do it on her own. When I found Little Lives UK I was impressed by the work they do for children and the ethos that surrounds the charity. Currently I am a NHS nurse and love coming to volunteer in the Tooting shop in my spare time as it is a great change of pace and I get to use a different skill set compared to my day job. I also love the feeling of helping others and in this role I can see that what I do helps children in the community. I can see the donations being delivered from the collection drivers, we get to sell them or redonate them and then see the end result of a child or children being helped."

Paula - Little Lives UK Tooting Charity Shop



CHALLENGES WE HAVE FACED FROM COVID-19 AND HOW WE OVERCAME THEM

“

Like almost all charities during the last two years, we have faced our fair share of challenges when dealing with COVID-19.

Like almost all charities during the last two years, we have faced our fair share of challenges when dealing with COVID-19. We have had an increased number of applicants per month for funding, we have had more people applying for technology for their children's schoolwork, our three charity shops where we generate a substantial income for the charity were closed for three months and have been facing staff shortages from infections of COVID-19.

We have worked hard to ensure that all of our workspaces are cleaned thoroughly, that there is adequate hand sanitiser and that masks are available throughout all of our workspaces to keep our staff and customers safe.

With our three shops being closed for a substantial amount of time, we were fortunate enough to receive a generous grant from the UK Government which helped alleviate financial burdens resulting from lockdowns. We used these grants to keep paying our bills, ensure staff were paid and as much as possible, continuing our charitable donations to the local community and the people we support within them.

With an increased number of technology donation applications, we decided to increase the number of technology donations given away each month. We have been steadily receiving donations from the public of their unwanted electrical goods. We have increased our awareness campaign about children who are still without the right technology for their education which has yielded a higher number of people wanting to donate to us. Since the start of the pandemic when this campaign started, we have so far donated 652 devices to children. This number continues to increase each month.

CHALLENGES WE HAD FROM COVID: VOLUNTEERS

With the closure of our three shops in Raynes Park, Fulham and Tooting, the need for volunteers stopped for a couple of months, meaning that for a period we had no volunteers at our charity.

When the shops reopened, we had a recruitment drive for more volunteers. We posted job adverts, social media posts and contacted local schools, colleges and universities to boost the local area's knowledge of our need for volunteer shop assistants. We received a number of applications but not as many as before the pandemic.

We put this down to a perceived anxiety about returning to places which had a high footfall, either from travelling to the shop or because of the amount of people we have visiting our shops as customers or supporters.

To ensure people felt safe, we increased the number of cleaning stations and masks available to staff, and made sure that we followed the government's advice carefully to ensure all customers, volunteers and fulltime staff were safe at all times whilst in our shops and working with Little Lives UK.

We gradually saw an increase in volunteer applications for all three of our shops. We believe this is due to the relaxing of some COVID rules and the use of social media, job advertising pages and more local awareness of our aims from schools, colleges and universities.

We will continue to advertise for new interns and volunteers using the above mentioned methods in the coming year and plan to increase our volunteering network.

“

We gradually saw an increase in volunteer applications for all three of our shops.





CHILDREN'S COMMUNITY SUPPORT

The London Basketball Association

One of the benefactors of our Children's Community Support during the previous year was The London Basketball Association who have been running a community outreach project called BOOST (Basketball for Outstanding Opportunities, Skills and Training).

The project aims to increase inclusion within the areas of Lambeth, Brent and Westminster. A lot of the participants are of the BAME community, with some being unemployed or not in training. The project gives children in the area an opportunity to learn about inclusion, improve their mental wellbeing, stay active through basketball and engage healthily with their peers.

The project also aims to act as an engagement and prevention tool against the potential harm that may come to children within the area without a service or activity to occupy their time. It has been noted by the LBA that without their intervention in earlier years, problems in adult life can be compounded.



CHRISTMAS 2021

Our 2021 Christmas period was a busy and exciting time for us as we spent our first Christmas at our new office and warehouse in Poole, Dorset. As we have been increasing our presence in the local area lately, including helping to build a sensory room at Branksome Community Centre and working with the Dorset Children's Foundation, we were delighted to be asked to support a new nativity event run by the Christchurch Rotary Club.



Ashley's Birthday Bank was our first big contribution to a charity in the immediate area of our new office in Poole

Last Christmas the Christchurch Rotary Club had organised a living advent where every night a performer would perform for each night's chosen charity. We supported a local charity called Ashley's Birthday Bank, who were represented at the living advent, with a donation of £500 and toys that were kindly donated to us by some of our partners in London.

Ashley's Birthday Bank is a local charity that aims to provide presents for children in the area at Christmas and on their

“

During the Christmas period we received a lot of generous donations

birthdays when their families are unable to afford them.

This was our first big contribution to a charity in the immediate area of our new office in Poole and we were glad to be seen contributing towards a local cause.

During the Christmas period we also received a lot of generous donations of toys, clothes, books and more electronic goods which were all donated on to the people we support or sold to fundraise for the community projects we give to.

OUR TECHNOLOGY PROGRAMME

Stag Lane Primary School

“

“Thank you so much for your charity’s generosity. You have given us more than we could have dreamed of and each of those devices will mean that another child or children will be able to access the remote home learning we provide during this lockdown (when will it end?). It will mean that a child will no longer be staying up late in order to have their turn to do some learning. It will mean that a child can now do their work using a bigger screen than their parents’ small smart phone. Our families and pupils are truly grateful for what you have given us.”

Stag Lane Primary School

As widely reported there were many children during the earlier part of the pandemic with limited or no access to technology to enable them to do schoolwork from home. According to Teachfirst.org, children living in 84% of the UK’s poorest areas had no to little access to devices which meant that they could carry on with their schoolwork whilst at home or self-isolating.

Our campaign strives to help children in the most deprived areas of the country and supply them with the right technology to keep up with their schoolwork and keep up with their peers in and out of the classroom.

Stag Lane Primary School received a donation from us of technology. They are based in Edgware where, according to the ECP (End Child Poverty), in 2017 36% of children were living in what is considered poverty. This was echoed by staff at the school who applied through our Technology Programme to help children at the school through the pandemic.





CHALLENGES WE HAD FROM COVID-19: OUR SUPPORTERS AND PARTNERS

Like many other charities, throughout the pandemic we had worries about either ourselves or our partners not being able to survive. With so many businesses having to close, it was our fear that we would no longer gain any support from our official partners or our loyal supporter community.

We were delighted to find that through the start of our Technology Programme mid-lockdown, we saw a huge increase in donations from members of the public of technology for children in London. We also had a lot of technology donations from



it was a fear that we would no longer gain any support from our official partners or our loyal supporter group.

companies who were no longer using their offices because of the work from home advice which was given, meaning we ended up receiving an exceedingly generous number of donations from current partners and new ones.

According to the National Philanthropic Trust UK, charitable donations in the UK rose from £10.6 Billion to £11.3 Billion. We have been so grateful to be supported so generously and loyally by our partners all the way through the pandemic.

Our Partner: Global Processing Services

One of our newest partners are **Global Processing Services**, a technology payment company who are leading the way in new and innovative ways of making payment solutions safer and quicker.

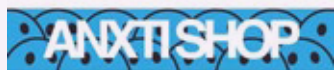
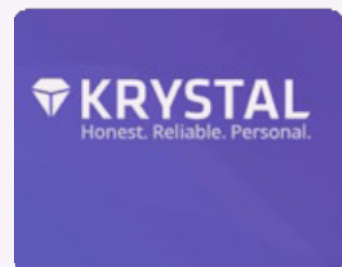
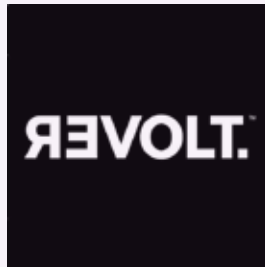
GPS are based in London and have been incredibly generous with the donations they have given us in the form of laptops and computers. These have been used within our Technology Programme and have



been donated to children in need of the technology. GPS are also running a clothes collection in their office to support our charity shops in London and in the future, we are going to be working together on new projects.

We would like to take this opportunity to thank Global Processing Services for the work they have done for us and the generosity of their whole team.

Thank you to our partners!



FUNDRAISING ACTIVITIES

Fundraising: What we have done and what we plan to do

We are continuing with our previous year's fundraising strategy of applying for grants from other charities, businesses and partners but we are also going to implement our own ways of fundraising.

We are going to be planning a couple of events this year to help with our fundraising. For example, we are planning a charity auction, either an online or an in-person event, that we have started to receive donations for. We have received a couple of pieces of art from local artists that we are going to use to raise funds. We are also talking to charity auction sites about hosting this for us and providing more prizes to fundraise.

Public Relations Strategy

In terms of PR, we aim to continue our strategy of a large volume of frequent posts on our blog and social media accounts, to increase traffic to our website.

On our Instagram, we will post a minimum of three times a week to the main feed to continue growing our following, as well as posting frequent stories. Our target audience for the end of the next period is 900 followers, currently we are nearly at 800. Regarding our Twitter, we will continue to retweet supportive tweets from our followers and post our own tweets regularly. We also

aim to reach a wider audience by getting retweeted by larger pages. By the end of the period, we aim to have a following of between 1,000 to 1,200.

Trustees statement

Our subsidiary company, Little Lives UK Trading Ltd, has faced unprecedented challenges to our vital work. We are incredibly proud of the dedication shown by our staff and volunteers who worked tirelessly to ensure that we remain operational and effective. They have enabled us to support children and young people with disabilities, and who face disadvantages, to have a full and active participation in all aspects of life.

Once again, our supporters have astonished us in their ongoing support in terms of donations of stock for our stores, technology and funds. We are proud of how Londoners have pulled together during the pandemic.

We were able to continue running our smaller projects to support local organisations and launch our longterm Technology project. We aim to continue to enact both strategies throughout the next financial year, as well as to launch our Someone To Talk To project.

We are also excited about the new opportunities this year has brought in terms of new partnerships and PR which has helped to grow our supporter base and spread our message further than ever before. In the next year we plan to continue to search for innovative opportunities.

“

We are incredibly proud of the dedication shown by our staff and volunteers who worked tirelessly to ensure that we remain operational and effective.

FINANCIAL REVIEW

Financial position

During the year our total income was £197,665 (2021: £126,407) with expenditure of £113,333 (2021: £38,033), leaving a surplus of £85,662 (2021: £88,374) for the year. Unrestricted reserves at the 31 March 2022 stood at £192,591 (2021: £106,929).

Principal funding sources

The charity receives most of its funding from individual donations. Going forward there are plans to apply for grants and build links with corporate partners.

Reserves policy

The trustees' aim is to maintain unrestricted reserves at a level sufficient to cover six months of operating costs. This is so that the charity is able to continue its vital projects in the event of unforeseen circumstances having a negative impact on future funding streams. The level of unrestricted reserves held at the year-end was £192,591. This amount is more than six months operating costs for the charity and is in response to the impact of the COVID-19 global pandemic, as detailed in the following paragraphs.

Like many charities and businesses, the COVID-19 lockdowns proved to be a difficult time. Our shops in our trading subsidiary, Little Lives UK Trading Limited, were shut for a total of seven months and this has had a hugely negative impact on the level of income



Total income

£197,665

Expenditure

£113,333

Surplus

£85,662

that was available to be donated to the charity. Around 95% of income for the charity comes from sales across the three shops: in Fulham Broadway, Tooting Broadway and Raynes Park. With the shops being closed there was little income during this period and the survival of the shops was mainly down to the support from government grants received during this time.

For the above reason, Little Lives UK has held higher reserves - in part to be able to provide temporary support to its trading subsidiary, if the need should arise. As the pandemic is not yet over, and no one knows when it will be, and the shops are a vital source of donated income for the charity, this level of reserves will be maintained in the coming year, until the trustees feel sufficiently confident that future lockdowns will no longer be a regular occurrence.

We have seen an improvement since shops and public life have begun to open up again and certain lockdown restrictions have been removed, meaning an increase in footfall to our shops.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. This includes consideration of the impact of COVID-19 on the financial position of the charity. For this reason, the trustees continue to adopt the going concern basis in preparing the financial statements.

“

Going forward there are plans to apply for grants and build links with corporate partners.

FUTURE PLANS

Our Goals This Year

Along with supporting as many children as possible, we have also got some great new ideas. We are excited to announce that we are taking on interns for roles in SEO Specialisation, fundraising and public relations.

We would like to fill our new office in Poole with new and interesting ideas and people that can help to reach our full potential whilst giving good opportunities and experiences to people of the BCP area who are interested in charity work and helping children who are in need across the UK.

1 Improving our fundraising

Over the last couple of years, we had approached multiple potential corporate partners and other charities to apply for funding and partnerships that would ultimately benefit the charity. This strategy will continue in the next year, but we are also going to place a greater emphasis on fundraising events.

For example we have been receiving a few pieces of artwork from local artists in Bournemouth that we are planning on selling at auction to raise funds for the charity. We would like to use knowledge from our interns to create a successful fundraising campaign at the same time as generating support and funds for the charity. Not only would we like to plan an auction but also some smaller fundraising events throughout the year.

Our current fundraising practises such as static coin pot collections will also continue throughout the next year. We will also continue to apply for grants from larger companies and charities.

2 Increase exposure

We are looking to increase our exposure on social media and with company channels to increase awareness of Little Lives UK and the people we aim to support. Again, the use of our interns will be vital in helping to create more social media and website traffic.

The reason we are planning on increasing this is because we would like to show more organisations that they are able to apply for funding and technology donations for the children they care for.

3 Increase the number of devices we donate

With the number of children that are still without the correct technology for their education, we plan to increase the amount of donations we can give away. We are wanting to use an increased social media presence to source more electrical donations from members of the public so we can donate more to organisations and charities that need it.

Using the tools at our disposal

We are lucky to have a huge variety of tools at our disposal to help us achieve our aims. With the recent office move and taking on interns, we now have the ability to draw on knowledge from different areas of expertise and from people with different perspectives. With the ever-growing need for an online presence, we are using our own existing skill sets and the skill sets of our talented interns to increase our presence and widen our audience. Hopefully this will result in a greater knowledge of us, the work we do and the services we can provide for children.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

At the Trustees quarterly meeting, the executive group will update the Trustees with the finances from the quarter. The Trustees will then review Little Lives UK's finances from the period. Furthermore, they will regularly monitor the investments by setting up the cash flow and the budget for the charity. Any variances are analysed and are reported to the trustees to make sure that the finances are under control. The Trustees will also periodically review the internal financial controls and the spending policy.

Induction and training of new trustees

Recruitment - the board will consider what added experience and skills will help improve support for the charity and those involved in the day-to-day running of the organisation. For example, Little Lives UK is currently focusing on children's mental health, so a potential new trustee with a background in this sector would be a positive addition. New trustees may be found through individuals known to the charity, word of mouth and advertising.

Appointment - potential new trustees are interviewed by members of the board and the executive and invited to attend a trustees' meeting, after which a decision is made by the board.

Induction - new trustees are introduced to existing charity work and given space to absorb the way the charity operates and contribute new ideas as they establish their role of support within the organisation.

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.

The trustees are responsible for overseeing the risks faced by Little Lives UK and its subsidiary company, Little Lives UK Trading Ltd. Risks are identified and assessed throughout the year. The trustees are satisfied that any risks have been adequately mitigated where necessary and they have undertaken an overall risk assessment, as well as a Covid risk assessment.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1171884

Principal address

Discovery Court Business Centre
551-553 Wallisdown Road
Poole
Dorset
BH12 5AG

Trustees

Y Sysoyeu
S Budai
L Salmi (Appointed 26 April 2021)

Independent Examiner

S F Mackie
FCA
Morris Crocker
Chartered Accountants
Station House
North Street
Havant
Hampshire
PO9 1QU

Bankers

Unity Trust Bank, Four Brindley Place, Birmingham, B1 2JB

Approved by order of the board of trustees on15/09/2022..... and signed on its behalf by:


.....
Y Sysoyeu - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
LITTLE LIVES UK**

Independent examiner's report to the trustees of Little Lives UK

I report to the charity trustees on my examination of the accounts of Little Lives UK (the Trust) for the year ended 31 March 2022.

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.

S F Mackie

S F Mackie
FCA
Morris Crocker
Chartered Accountants
Station House
North Street
Havant
Hampshire
PO9 1QU

Date: 21 September 2022.....

LITTLE LIVES UK

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 Unrestricted fund £	2021 Total funds as restated £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	197,665	126,407
Charitable activities	3		
Charitable activities		1,330	-
Total		<u>198,995</u>	<u>126,407</u>
EXPENDITURE ON			
Charitable activities	4		
Charitable activities		113,333	38,033
NET INCOME		<u>85,662</u>	<u>88,374</u>
RECONCILIATION OF FUNDS			
Total funds brought forward			
As previously reported		66,649	18,555
Prior year adjustment	8	<u>40,280</u>	<u>-</u>
As restated		<u>106,929</u>	<u>18,555</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>192,591</u></u>	<u><u>106,929</u></u>

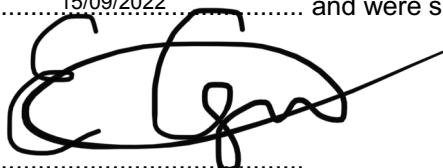
The notes form part of these financial statements

LITTLE LIVES UK

BALANCE SHEET
31 MARCH 2022

	Notes	2022 Total funds £	2021 Total funds as restated £
CURRENT ASSETS			
Debtors	9	174,164	88,442
Cash at bank and in hand		<u>19,971</u>	<u>19,927</u>
		194,135	108,369
CREDITORS			
Amounts falling due within one year	10	(1,544)	(1,440)
		<u>192,591</u>	<u>106,929</u>
NET CURRENT ASSETS			
		<u>192,591</u>	<u>106,929</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>192,591</u>	<u>106,929</u>
NET ASSETS			
		<u>192,591</u>	<u>106,929</u>
FUNDS			
Unrestricted funds	11	<u>192,591</u>	<u>106,929</u>
TOTAL FUNDS			
		<u>192,591</u>	<u>106,929</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15/09/2022 and were signed on its behalf by:



Y Sysoyeu - Trustee

LITTLE LIVES UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The trustees consider that there are no material uncertainties regarding the charity's ability to continue as a going concern.

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.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable and investments in stocks and shares. The measurement basis used for these instruments is detailed below.

Debtors and cash at bank

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Cash at bank and in hand included cash held on deposit or in a current account.

LITTLE LIVES UK

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES - continued

Financial instruments

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 after allowing for any trade discounts due.

2. DONATIONS AND LEGACIES

	2022	2021
	£	as restated £
Donations	<u>197,665</u>	<u>126,407</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	2022	2021
	£	as restated £
Grants		
Activity		
Charitable activities	<u>1,330</u>	<u>-</u>

Grants received, included in the above, are as follows:

	2022	2021
	£	as restated £
Fresh & Wild Limited	<u>1,330</u>	<u>-</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 5)	Totals
	£	£	£
Charitable activities	<u>111,831</u>	<u>1,502</u>	<u>113,333</u>

5. SUPPORT COSTS

	Management	Finance	Governance	Totals
	£	£	costs £	£
Charitable activities	<u>10</u>	<u>412</u>	<u>1,080</u>	<u>1,502</u>

LITTLE LIVES UK

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

5. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

Management

	2022	2021 as restated
	Charitable activities £	Total activities £
Postage and stationery	-	50
Sundries	-	36
Health and safety	<u>10</u>	<u>815</u>
	<u>10</u>	<u>901</u>

Finance

	2022	2021 as restated
	Charitable activities £	Total activities £
Bank charges	<u>412</u>	<u>67</u>

Governance costs

	2022	2021 as restated
	Charitable activities £	Total activities £
Accountancy and legal fees	1,080	1,440
Professional and accountancy	<u>-</u>	<u>7,217</u>
	<u>1,080</u>	<u>8,657</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

During the year no trustees (2021: none) were reimbursed out of pocket expenses ((2021: £nil).

LITTLE LIVES UK

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund as restated £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	126,407
EXPENDITURE ON	
Charitable activities	
Charitable activities	38,033
	<hr/>
NET INCOME	88,374
RECONCILIATION OF FUNDS	
Total funds brought forward	18,555
	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u>106,929</u>

8. PRIOR YEAR ADJUSTMENT

Additional profits were distributed from Little Lives UK Trading Ltd for the year ended 31 March 2021, however whilst these were recognised in Little Lives UK Trading Ltd the receipt for £40,280 was not recognised within donation income in the Little Lives UK. This adjustment corrects.

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021 as restated
	£	£
Little Lives Ltd Intercompany	172,282	88,442
Prepayments and accrued income	<u>1,882</u>	<u>-</u>
	<u>174,164</u>	<u>88,442</u>

LITTLE LIVES UK

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021 as restated
	£	£
Trade creditors	30	-
Taxation and social security	331	-
Other creditors	<u>1,183</u>	<u>1,440</u>
	<u>1,544</u>	<u>1,440</u>

11. MOVEMENT IN FUNDS

	At 1.4.21 £	Prior year adjustment £	Net movement in funds £	At 31.3.22 £
Unrestricted funds				
General fund	66,649	40,280	85,662	192,591
	<u>66,649</u>	<u>40,280</u>	<u>85,662</u>	<u>192,591</u>
TOTAL FUNDS	<u>66,649</u>	<u>40,280</u>	<u>85,662</u>	<u>192,591</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	198,995	(113,333)	85,662
	<u>198,995</u>	<u>(113,333)</u>	<u>85,662</u>
TOTAL FUNDS	<u>198,995</u>	<u>(113,333)</u>	<u>85,662</u>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	18,555	88,374	106,929
	<u>18,555</u>	<u>88,374</u>	<u>106,929</u>
TOTAL FUNDS	<u>18,555</u>	<u>88,374</u>	<u>106,929</u>

LITTLE LIVES UK

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

11. 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	126,407	(38,033)	88,374
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>126,407</u>	<u>(38,033)</u>	<u>88,374</u>

12. RELATED PARTY DISCLOSURES

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

LITTLE LIVES UK

England & Wales - Charity number 1171884

Accounts

Trustees' Annual Report and Accounts



1st April 2020 – 31st March 2021

Little Lives UK

Registered Charity Number: 1171884

LITTLE LIVES UK
CHILDREN'S CHARITY

Table of Contents

TABLE OF CONTENTS	1
OUR MISSION, AIMS AND OBJECTIVES	3
<i>MISSION AND AIMS</i>	3
<i>OBJECTIVES AND ACTIVITIES</i>	3
ANNUAL STRATEGY	4
<i>CAMPAIGN STRATEGY</i>	4
<i>FUNDRAISING STRATEGY</i>	4
<i>ANNUAL OVERVIEW OF STRATEGY IMPLIMENTATION</i>	5
<i>VOLUNTEERS</i>	5
IMPACT OF COVID-19	6
OUR CAMPAIGNS	8
<i>ACHIEVEMENTS AND PERFORMANCE</i>	8
TRUSTEES' STATEMENT	11
<i>LITTLE LIVES UK TRADING LTD.</i>	11
STATEMENT OF TRUSTEES' RESPONSIBILITIES	12
FINANCIAL REVIEW	13
<i>PLANS FOR THE FUTURE - STRATEGY FOR APRIL 2021 TO MARCH 2022</i>	14
STRUCTURE, GOVERNANCE AND MANAGEMENT	15

Our Mission, Aims and Objectives

The trustees present their report for the year ending on the 31st March 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 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 2019).

Mission and aims

Little Lives UK is a children's charity operating across London to support children facing the additional challenges of disability and disadvantage to enable them full and active participation in all aspects of life. Our mission is to identify and reach out to children in London who are disabled or disadvantaged. We support children, families and organisations which offer activities and outreach support for those who need it.

Little Lives UK raises funds to ensure that the children we support have the opportunity to develop the skills and confidence needed to participate within their community. We also run long-term projects to support children who are underprivileged or struggling with their mental health.

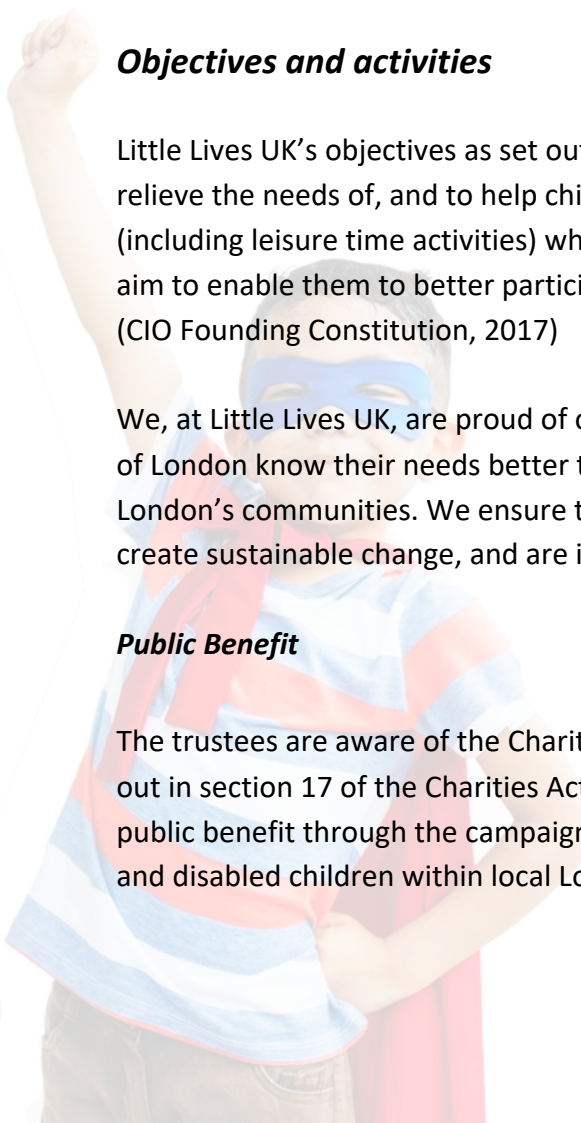
Objectives and activities

Little Lives UK's objectives as set out in our 2017 Founding Constitution is "to advance in life, relieve the needs of, and to help children and young people by providing support and activities (including leisure time activities) which develop their skills, capacities and capabilities with the aim to enable them to better participate in society as mature and responsible individuals." (CIO Founding Constitution, 2017)

We, at Little Lives UK, are proud of our vibrant London community and believe that the people of London know their needs better than anyone. Therefore, we aim to work with and for London's communities. We ensure that children get the help they need through projects which create sustainable change, and are inclusive and positive.

Public Benefit

The trustees are aware of the Charity Commission guidance on public benefit reporting as set out in section 17 of the Charities Act 2011. They believe that Little Lives UK fulfils a fundamental public benefit through the campaigns and projects it runs to provide support to disadvantaged and disabled children within local London communities.



Annual Strategy

General Annual Strategy for the year ending on the 31st March 2021

Campaign Strategy

Due to the impact of the Covid-19 pandemic we will implement two long-lasting campaigns, targeting issues which have been greatly exacerbated by the Covid-19 pandemic. These campaigns are The Technology Campaign, which launched in March 2020 and Someone To Talk To, which launched earlier in 2021. These campaigns will aim to address technology poverty and disparities in mental health along socio-economic lines.

Alongside these two major projects Little Lives UK will continue to run short-term projects, where we raise funds for organisations and programmes similar to those we have run in previous years.

Additionally, Little Lives UK will seek to expand our social media and digital presence by revamping our website and increasing the frequency of posts on our Instagram, Facebook, Twitter and blog.

Fundraising Strategy

The fundraising strategy for the next period is fully set out in the Little Lives UK 2021 Fundraising Strategy. There are a number of interesting developments taking place in fundraising over the next year.

In the previous two annual reports, it is mentioned that Little Lives UK attempted to contact companies for corporate partnerships. This method will continue throughout the next period, and we hope to enter into a number of successful partnerships with corporate partners.

We will begin static coin pot collections in local businesses in January and attempt to cultivate individual donations through a social media effort. We will also apply for grants from funding bodies. As in the previous years, retail outlets will continue to be Little Lives UK's predominant focus of income.

Annual Overview of Strategy Implementation



During this period, we have launched our Technology Campaign with a great deal of success. We partnered with Revolt and the Department of Opportunities in the 'End Laptop Poverty' PR campaign to advertise the project to the public and network with businesses to increase the volume of donated technology. We have donated over 490 devices to schools, refugee centres and other children's organisations. Due to this great success, we plan to continue this longer-term campaign for the foreseeable future.

We have completed all of the groundwork for the *Someone To Talk To* campaign and we will be partnering with the London Children's Practice to deliver our in-school mental health programme. However, with three lockdowns with school closures, we have been unable to launch the project yet. With vaccination rates rapidly increasing and the third lockdown ending, we hope to launch the programme within the coming months.

The Fundraising Strategy focuses on corporate partnerships; we have cultivated a long-term partnership with Child's Play in which we receive a percentage from the sale of a mental health related bookset. We have also worked with a number of independent artists such as Anxti and Katja Angeli and will receive a percentage of the sale of their art pieces. We have also partnered with a number of other organisations to promote our work and spread awareness of our projects.

Volunteers

The charity and its subsidiary, Little Lives UK Trading Ltd, have benefitted from the services of volunteers and we will take this opportunity to thank them for their hard work and support. We had approximately 35 active volunteers supporting us this year. It is difficult to put an exact figure on their contribution, but we estimate it is in the region of 15 hours per week. Volunteers are integral to our work. The volunteers come from all backgrounds and walks of life; from those with a little spare time who want to use it to help, to students doing internships.

Impact of Covid-19

The Covid-19 pandemic has radically changed all our lives and has particular effects on charities, retail, and children and young people who were already vulnerable. Therefore, Little Lives UK has faced a number of challenges during this pandemic, from our income and fundraising to making sure we can continue to support our beneficiaries in the most impactful way possible. To do this we have had to adapt and diversify across all aspects of our organisation.

The Impact on Income Streams

Our biggest source of income by far is our three charity stores. National and tier lockdowns forced the closure of all shops deemed “none-essential retail”. Our three stores were closed for over seven months during this period; a major blow to our highest earning income stream.

We have been able to weather this great storm, thanks to support from the government, careful use of our reserves and the adaptation and diversification of our fundraising streams.

Many traditional fundraising methodologies were impossible during this period, including fundraising events, bucket fundraising and during the periods when shops were closed, we could not expand or collect our static coin pot initiative. Furthermore, due to the impacts the pandemic had on the economy, many grants have been stopped or paused and there has been an increase in competition. Despite these challenges, we have seen a number of successes in fundraising including a grant and two community funds, a number of corporate partnerships and an increase in donations from the public. This is proving that people really do come together during times of great hardship.

The careful management of our reserves, successes in the periods when stores were open and fundraising efforts meant not only that we could stay afloat and retain our staff but also continue to run our vital work for children in our London community who are disadvantaged and/or disabled.

The Impact on Campaigns

As soon as the wider social problems for children and young people connected to the pandemic began to become clear, we adapted our campaign strategy to make sure that we supported our beneficiaries in the most efficient manner. We did this by launching two long-term campaigns; The Technology Project and Someone To Talk To.

The Technology Project addresses technology poverty amongst children and young people in London. This is vital as technology has become a lifeline for learning and socialising during the pandemic. To do this we appealed for donations of technology from the public which we then up-cycle by wiping the data and imputing virus protection and Windows software. We then provide the technology needed by impoverished children and organisations such as schools, youth clubs and children’s homes. We focused on laptops and tablets during this period as they can be used easily as educational tools. We were one of the first organisations in London to launch such a project and we were subsequently contacted to help develop the *End Laptop Poverty* campaign.

Someone To Talk To provides free psychotherapy sessions in schools for children who are struggling with their mental health. They are also running an awareness raising campaign; #LittleTalks, and outreach programmes in schools. We had originally planned to launch in January 2021, however the lockdown meant that we had to delay until after Easter. We have already launched the awareness campaign on our social media platforms. Unfortunately, during the pandemic it was difficult to run this campaign effectively because of the closure of schools. The money raised for this campaign is now being used for the current and upcoming campaigns. Now schools are opening up more and social services can be accessed easier. The *Someone To Talk To* campaign will be continued in the coming year.

We have also been able to complete a number of smaller projects targeting the effects of the pandemic including donating PPE and supporting local children's organisations.

The Impact on The Way We Work

Not only have we had to adapt and diversify our income streams and campaigns, but we have also had to change the way that our staff work. With shop closures and many of our staff having to work from home we have had to adapt to using remote tools such as Zoom and Google Docs. We have continued to be able to function effectively online and are proud of our staff's adaptability.

Covid-19 has been reported to have had major effects on workers' mental health and we have made a conscious effort to maintain an environment where the staff feel comfortable to express their concerns. We have also ensured that our work group chat stays active and friendly to support all of our staff members and volunteers.

The Covid-19 pandemic has had a major impact on all aspects of Little Lives UK, however with careful management we have been able to survive and thrive to continue to support children facing the additional challenges of disability and disadvantage to enable them full and active participation in all aspects of life.

Our Campaigns

Achievements and performance

Throughout the April 2020 – March 2021 period, Little Lives UK focused mainly on two long-term projects; the Technology Campaign and Someone To Talk To (outlined in the Annual Strategy above.) Despite this we have continued to run our smaller monthly projects, these will be outlined below.

March – May 2020 The Technology Campaign



In March 2020, England entered the first of a number of lockdowns and schools were inaccessible for many children.

Shocking levels of technology poverty in our city meant that many children could not access e-learning platforms and were missing out on vital education.

Little Lives UK's Technology Campaign was launched to tackle this by upcycling the public's technology donations and donating them to children in need.

May 2020 - Gifts for Primary School Students



Thanks to generous donations from our supporters, we donated brand new arts and crafts, education games, board games and puzzles to pupils at Broadwater Primary School in Tooting Broadway.

These provided fun education activities for children to do whilst learning from home.

PPE Donations to Local Care Homes



We donated health and safety equipment to three care homes in Morden, Putney and West Wickham to ensure the safety of the carers and residents during this difficult time.

We supplied each care home with masks, hand gels, gloves and aprons.

June – July 2020 The Technology Campaign



As the pandemic continued to rage, it became clear that many children were missing out on valuable education.

We decided to greatly increase our focus on supplying laptops and tablets to children experiencing technology poverty.

We worked with councils, schools and manage continue these vital donations throughout the lockdown.

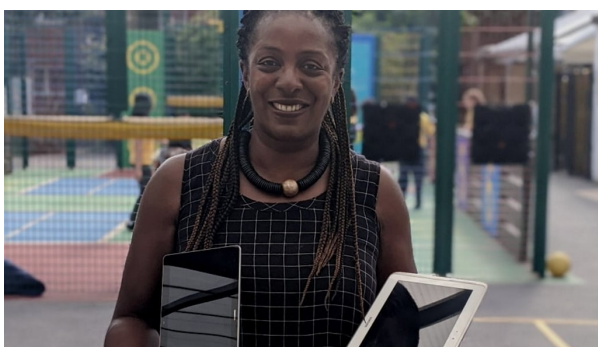
August 2020 Uptown Youth Group



In August, we worked with Uptown Youth Centre, which encourages young members of the community to gain confidence and improve their social skills.

We were able to donate to help with running costs, toys and games. Through our Technology Project we were able to also donate tablets to help the young people in the group to continue their education.

September 2020 Queens Park Primary School



Another notable success in our Technology Campaign came in September of 2020.

We donated over twenty tablets to Queens Park Primary School.

This will allow teachers to use interactive learning methods and for the children to be able to use them for home learning.

October 2020 Focusing on Technology Poverty



We continued to focus on tackling technology poverty and are proud to report that over the last three months we have donated over two-hundred items of technology to organisations including schools, refugee centres and councils across London.

November 2020 Feltham Community Boxing Club



Last year we worked with Feltham Community Boxing Club by offering a donation to fund a year's rent.

We are overjoyed to be able to continue to support the boxing club for a second year.

The club aims to inspire children in the community to get fit and active and to stay out of trouble.

December 2020 Treetops Resurfacing Works



Treetops Residential Short Break Service is a vital place for many children with disabilities, offering them a "vibrant and friendly home from home."

Little Lives UK understands the importance that such a centre has to many children. Therefore, for our December campaign, we funded improvements to the outdoor area of the facility, to make sure it is accessible and safe for all the children.

January 2021 Lockdown and Technology Drive



From January 2021 to the end of this financial year the UK entered another lockdown. Once again, many children were unable to attend school. In response we again accelerated our Technology Project to make sure children could access education online.

Thanks to the public and staff's valiant efforts we have been able to donate over 300 devices to children in need.

Trustees statement

Little Lives UK Trading Ltd

Our subsidiary company, Little Lives UK Trading Ltd has faced unprecedented challenges to our vital work. We are incredibly proud of the dedication shown by our staff and volunteers who worked tirelessly to ensure that we remain operational and effective. They have enabled us to support children and young people with disabilities, and who face disadvantages, to have a full and active participation in all aspects of life.

Once again, our supporters have astonished us in their ongoing support in terms of donations of stock for our stores, technology and funds. We are proud of how Londoners have pulled together during the pandemic.

We were able to continue running our smaller projects to support local organisations and launch our long-term Technology Project. We aim to continue to enact both strategies throughout the next financial year, as well as to launch our Someone To Talk To project.

We are also excited about the new opportunities this year has brought in terms of new partnerships and PR opportunities which has helped to grow our supporter base and spread our message further than ever before. In the next year we plan to continue to search for innovative opportunities.

April 2020 to March 2021 challenged us in ways which could not have been predicted, however the dedication of staff and support of our London community has enabled us to weather this storm and continue to strive forward. We have also been fortunate enough to be able to be an active support for disabled and disadvantaged children across London.

Statement of Trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report 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 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 of the charity for that year.

In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and 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 operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and 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.

Financial Review

Financial review

The charity's finances are sound and the financial statements for the year ended 31st of March 2021 are available to view on the Charity Commission website.

During the year the total income was £86,127 (2020: £10,322) with expenditure of £38,033 (2020: £10,166), leaving a surplus of £48,094 (2020: £156) for the year. Unrestricted reserves as of 31st March 2021 stood at £66,649 (2020: £18,555).

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future, this includes consideration of the impact of Covid-19 on the financial position of the charity. For this reason, the trustees continue to adopt the going concern basis in preparing the financial statements.

Principal funding

The charity receives most of its funding from individual donations. Going forward there are plans to apply for grants and build links with corporate partners.

Risk assessment policy

The trustees are responsible for overseeing the risks faced by Little Lives UK and its subsidiary company, Little Lives UK Trading Ltd. Risks are identified and assessed throughout the year. The trustees are satisfied that any risks have been adequately mitigated where necessary and they have undertaken an overall risk assessment, as well as a Covid risk assessment.

Reserves policy

The trustees' aim is to maintain unrestricted reserves at a level sufficient to cover six months of operating costs. This is so that the charity is able to continue its vital projects in the event of unforeseen circumstances having a negative impact on future funding streams. The level of unrestricted reserves held at the year-end was £66,649. This amount represents more than six months of operating costs for the charity and is in response to the impact of the Covid-19 global pandemic, as detailed in the following paragraphs.

Like many charities and businesses, the Covid-19 lockdowns proved to be a difficult time. Our shops in our trading subsidiary, Little Lives UK Trading Limited, were shut for a total of seven months and this has had a hugely negative impact on the level of income that was available to be donated to the charity. Around 95% of income for the charity comes from sales across the three shops: in Fulham Broadway, Tooting Broadway and Raynes Park. With the shops being

closed there was little income during this period and the survival of the shops was mainly down to the support from government grants received during this time.

For the above reason, Little Lives UK has held higher reserves in part to be able to provide temporary support to its trading subsidiary, if the need should arise. As the pandemic is not yet over, and no one knows when it will be, and the shops are a vital source of donated income for the charity, this level of reserves will be maintained in the coming year, until the trustees feel sufficiently confident that future lockdowns will no longer be a regular occurrence.

A further reason is, because of the pandemic, our campaigns have not received all of the funding that was meant for them, primarily because a lot of the services throughout the pandemic had been closed. Now things are opening up a little more, the money can be increasingly distributed to the campaigns.

Plans for the future - Strategy for April 2021 to March 2022

Campaigns Strategy

The central component of our strategy remains our two long-term projects: The Technology Project and Someone To Talk To. We aim to continue to expand our Technology Project by building on our successes from the previous year, to work with our PR partners to encourage the public and companies to donate technology and to build on our network of beneficiary organisations to donate to more children. We aim to launch our Someone To Talk To project this year by providing the service for five children as a pilot, then expand upon the pilot's success.

We will also continue to run our monthly projects within the community; however we are currently working on new, more grassroots methods to reach the projects that are most vital to children in our community. We are currently setting up the groundwork for an application process on our website for small funding opportunities.

Public Relations Strategy

In terms of the PR, we aim to continue our strategy of a large volume of frequent posts on our blog and social media platforms, to increase the traffic to our website.

On our Instagram, we will post at a minimum of three times a week to the main feed to continue growing our following, as well as posting frequent stories. Our target audience for the end of the next period is 900 followers. Currently we are nearly at 800. Regarding our Twitter, we will continue to retweet supportive tweets from our followers and post our own tweets regularly. We also aim to reach a wider audience by getting retweeted by larger pages. By the end of the period, we aim to have a following of between 1,000 to 1,200.

Fundraising Strategy

The full strategy for 2021 – 2022 is set out in detail in our 2021 Fundraising Strategy. A number of fundraising initiatives launching or expanding in 2021 include: static coin collection pots in local stores, an increased focus on corporate partnerships and efforts to continue to build our supporter base through creating a community, to increase individual donations, repeat donations and legacies. Fundraising should also continue to work with the PR team to develop the #LittleTruths project to make sure that increasing individual donations are a key tenet of the awareness campaign.

There should be a continued focus on networking with other businesses and children's organisations. Most notably our relationship with the Fulham Foundation for the Someone To Talk To project.

These initiatives should be our focus of the first month or so and then we should build on them throughout the year.

Structure, Governance and Management

Little Lives UK is a charitable incorporated organisation (CIO), and we are governed by our CIO Founding Constitution.

Little Lives UK's governing board is constituted of three trustees and three members of the Executive Group. The trustees who served during the year and up to the date of approving the financial statements for the year ended 31st March 2020 were:

Mr. Yauheni Sysoyeu
Mrs. Krisztina Kovacs – (resigned 26/04/2021)
Mrs. Szonja Budai

Executive

There is also an Executive Group made up of the directors of the subsidiary company, Little Lives UK Trading Ltd:

Mrs. Krisztina Schafler
Mr. Frantisek Helmeczy
Mr. Peter Schafler

Method of recruitment and appointment of trustees

Our trustees have been selected due to their diverse experiences. One of our trustees is training to be a counsellor, another is an English language teacher and the other a successful restaurant manager. This provides our trustee board with a range of experiences and skills.

Organisational structure and decision making

At the trustees quarterly meeting, the executive group will provide the trustees with the finances from the quarter. The trustees will then review Little Lives UK's finances from the period. Furthermore, they will regularly monitor the investments by setting up the cash flow and the budget for the charity. Any variances are analysed and are reported to the trustees to

make sure that the finances are under control. The trustees will also periodically review the internal financial controls and the spending policy.

Recruitment, appointment, and induction of trustees

Recruitment - the board will consider what added experience and skills will help improve support for the charity and those involved in the day-to-day running of the organisation. For example, Little Lives UK is currently focusing on children’s mental health, so a potential new trustee with a background in this sector would be a positive addition. New trustees may be found through individuals known to the charity already, word of mouth and advertising.

Appointment - potential new trustees are interviewed by members of the board and the executive and invited to attend a trustees meeting, after which a decision is made by the board.

Induction – new trustees are introduced to existing charity work and given space to absorb the way the charity operates and contribute new ideas as they establish their role of support within the organisation.

Legal and administrative details

Principal office: Little Lives UK, 87 Tooting High Street, London, SW17 0SU

Registered Charity Number: 1171884

Accountant: West & Berry Limited, Mocatta House, Trafalgar Place, Brighton, BN1 4DU

Banker: Unity Trust Bank, Four Brindleyplace, Birmingham, B1 2JB

Declaration

The trustees report was approved by the Board of Trustees and signed on its behalf by



.....

Ms Szonja Budai

04.11.2021

Date:

Charity Registration No. 1171884

LITTLE LIVES UK
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

LITTLE LIVES UK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees'	Ms Szonja Budai Mr Yauheni Sysoyeu Ms L Salmi	(Appointed 26 April 2021)
Charity number	1171884	
Independent examiner	West & Berry Limited Mocatta House Trafalgar Place Brighton BN1 4DU	

LITTLE LIVES UK

CONTENTS

	Page
Independent examiner's report	1
Statement of financial activities	2
Balance sheet	3
Notes to the financial statements	4 - 9

LITTLE LIVES UK

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES' OF LITTLE LIVES UK

I report to the trustees' on my examination of the financial statements of Little Lives UK (the charity) for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees' of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

West & Berry Limited

West & Berry Limited

Mocatta House
Trafalgar Place
Brighton
BN1 4DU

Dated: 4 November 2021
.....

LITTLE LIVES UK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

		Unrestricted funds 2021 £	Unrestricted funds 2020 £
	Notes		
<u>Income from:</u>			
Donations and legacies	3	86,127	10,322
		<hr/>	<hr/>
<u>Expenditure on:</u>			
Raising funds	4	1,890	1,526
		<hr/>	<hr/>
Charitable activities	5	36,076	8,640
		<hr/>	<hr/>
Other	9	67	-
		<hr/>	<hr/>
Total resources expended		38,033	10,166
		<hr/>	<hr/>
Net income for the year/ Net movement in funds		48,094	156
Fund balances at 1 April 2020		18,555	18,399
		<hr/>	<hr/>
Fund balances at 31 March 2021		66,649	18,555
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

LITTLE LIVES UK

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Current assets					
Debtors	10	48,162		19,635	
Cash at bank and in hand		19,927		-	
		<u>68,089</u>		<u>19,635</u>	
Creditors: amounts falling due within one year	11	<u>(1,440)</u>		<u>(1,080)</u>	
Net current assets			66,649		18,555
			<u>66,649</u>		<u>18,555</u>
Income funds					
Unrestricted funds - general			66,649		18,555
			<u>66,649</u>		<u>18,555</u>

04/11/21

The financial statements were approved by the Trustees' on



.....
Mr Yauheni Sysoyeu
Trustee

LITTLE LIVES UK

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Little Lives UK is a charitable incorporated company incorporated in England and Wales. The registered office is 87 Tooting High Street, London SW17 0SU.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 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 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees' have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees' continue to adopt the going concern basis of accounting in preparing the financial statements. Such consideration includes a review of the impact of COVID-19.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees' in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

LITTLE LIVES UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party. Expenditure is classified by activity. The costs of each activity are made up of total direct costs plus shared costs including support costs and governance expenditure. Where the charity undertakes more than one activity shared costs will be apportioned on a basis consistent with the use of resources. All expenditure is inclusive of irrecoverable VAT.

Fundraising costs are those incurred in seeking voluntary contributions.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity.

Governance costs are those incurred in connection with the administration of the charity and compliance with statutory requirements.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

LITTLE LIVES UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees' are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Donations and gifts	86,127	10,322
	<u>86,127</u>	<u>10,322</u>

4 Raising funds

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
<u>Fundraising and publicity</u>		
Other fundraising costs	1,890	1,526
	<u>1,890</u>	<u>1,526</u>

LITTLE LIVES UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

5 Charitable activities

	Cost of charitable activities 2021 £	Cost of charitable activities 2020 £
Campaign expenditure	21,518	7,560
Donations	5,000	-
	<u>26,518</u>	<u>7,560</u>
Share of support costs (see note 6)	901	-
Share of governance costs (see note 6)	8,657	1,080
	<u>36,076</u>	<u>8,640</u>

6 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Health and safety costs	815	-	815	-	-	-
Printing, postage and stationery	50	-	50	-	-	-
Subscriptions	36	-	36	-	-	-
Legal, professional and accountancy fees	-	8,657	8,657	-	1,080	1,080
	<u>901</u>	<u>8,657</u>	<u>9,558</u>	<u>-</u>	<u>1,080</u>	<u>1,080</u>
Analysed between Charitable activities	<u>901</u>	<u>8,657</u>	<u>9,558</u>	<u>-</u>	<u>1,080</u>	<u>1,080</u>

Governance costs includes payments to the accountants of £1,200 + vat (2020: £900 + vat) for accountancy fees.

7 Trustees'

None of the trustees' (or any persons connected with them) received any remuneration or benefits from the charity during the year.

No trustees received any expenses reimbursed in the year (2020: £nil).

LITTLE LIVES UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

8 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Total	-	-

9 Other

	Unrestricted funds general 2021	Total £ 2020
Financing costs	67	-
	67	-

10 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Amounts owed by subsidiary undertakings	48,162	19,635

11 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	1,440	1,080

12 Related party transactions

At the balance sheet date, the charity was owed £48,162 (2020: £19,635) by its trading subsidiary, Little Lives Trading UK Ltd.

13 Subsidiaries

These financial statements are separate charity financial statements for Little Lives UK.
A copy of the accounts for the period ended 31 March 2021 can be obtained from Companies House.

Details of the charity's subsidiaries at 31 March 2021 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held Direct Indirect
Little Lives UK Trading Ltd	England	Trading subsidiary	N/A	100.00

LITTLE LIVES UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

13 Subsidiaries

(Continued)

The aggregate capital and reserves and the result for the year of subsidiaries excluded from consolidation was as follows:

Name of undertaking	Profit/(Loss) £	Capital and Reserves £
Little Lives UK Trading Ltd	11,167	47,521

14 Trustees annual report

A copy of the Trustees Annual Report that accompanies these accounts is available on the Charity Commission website.

LITTLE LIVES UK

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES' OF LITTLE LIVES UK

I report to the trustees' on my examination of the financial statements of Little Lives UK (the charity) for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees' of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

West & Berry Limited

West & Berry Limited

Mocatta House
Trafalgar Place
Brighton
BN1 4DU

Dated: 4 November 2021