

# Trustees Annual Report and Accounts

1<sup>st</sup> April 2022 - 31<sup>st</sup> 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

<b>Statement of trustees' responsibilities .....</b>	<b>15</b>
<b>Report of the independent auditors .....</b>	<b>16</b>
<b>Statement of financial activities .....</b>	<b>20</b>
<b>Balance sheet and cash flow statement.....</b>	<b>21</b>
<b>Notes to the financial statements .....</b>	<b>23</b>



## 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 5<sup>th</sup> 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](http://www.familyinformationgroup.co.uk)

Champions Community Sport and Health

Waveney Gymnastics Club [www.waveneygymnastics.org](http://www.waveneygymnastics.org)

Beyond Autism [www.beyondautism.org.uk](http://www.beyondautism.org.uk)

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

Tall Ships Youth Trust [www.tallships.org](http://www.tallships.org)

Freedom Foundation CIC [www.freedomfoundationuk.org](http://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](http://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://harmoniyyouthproject.co.uk>

Wales Council for Deaf People [www.wcdeaf.org.uk](http://www.wcdeaf.org.uk)  
Autism Unlimited [www.autism-unlimited.org](http://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](http://www.moorvision.org)  
East Anglia's Children's Hospices [www.each.org.uk](http://www.each.org.uk)  
Heel & Toe Children's Charity <https://heelandtoe.org.uk>  
Winston's Wish [www.winstonswish.org](http://www.winstonswish.org)  
6th Ellesmere Port Scouts [www.cheshirescouts.org.uk/about-us/groups/6th-ellesmere-port-scout-group](http://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 Sysoyev

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](http://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



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**

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

LITTLE LIVES UK

CONSOLIDATED AND CHARITY BALANCE SHEET  
AT 31 MARCH 2023

	Note	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
<b>FIXED ASSETS</b>					
Tangible assets	15	114,337	91,726	4,298	-
		<u>114,337</u>	<u>91,726</u>	<u>4,298</u>	<u>-</u>
<b>CURRENT ASSETS</b>					
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>
<b>CREDITORS</b>					
Amounts falling due within one year	17	(36,108)	(31,809)	(10,972)	(1,544)
<b>NET CURRENT ASSETS</b>		288,151	175,666	314,570	192,591
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		402,488	267,392	318,868	192,591
<b>CREDITORS</b>					
Amounts falling due in more than one year	18	-	-	-	-
<b>NET ASSETS EXCLUDING PENSION LIABILITY</b>		402,488	267,392	318,868	192,591
Defined benefit pension scheme liability					
<b>NET ASSETS</b>		<u>402,488</u>	<u>267,392</u>	<u>318,868</u>	<u>192,591</u>
<b>FUNDS</b>					
<b>Unrestricted funds:</b>	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>
<b>Restricted funds</b>		-	-	-	-
<b>TOTAL FUNDS</b>		<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 £
<b>Cash flows from operating activities</b>					
Cash generated from operations	24	170,732	170,924	45,575	44
<b>Cash provided by (used in) operating activities</b>		<u>170,732</u>	<u>170,924</u>	<u>45,575</u>	<u>44</u>
<b>Cash flows from investing activities</b>					
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)	-
<b>Cash provided by (used in) investing activities</b>		<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
<b>Total cash at the end of the year</b>		267,608	140,982	59,991	19,971



**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 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.

**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	<u>318,868</u>	<u>192,591</u>
	<u><u>318,868</u></u>	<u><u>192,591</u></u>

**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 £
<b>Management</b>		
Health and safety	-	10
	<u>-</u>	<u>10</u>

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

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

<b>Governance costs</b>	2023 Charitable Operations £	2022 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).



**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
	<u>22</u>	<u>18</u>

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

**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 £
<b>COST</b>				
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
<b>DEPRECIATION</b>				
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
<b>NET BOOK VALUE</b>				
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 £
<b>COST</b>				
At 1 April 2022	-	-	-	-
Additions	6,282	110	-	6,392
Disposals	-	-	-	-
At 31 March 2023	6,282	110	-	6,392
<b>DEPRECIATION</b>				
At 1 April 2022	-	-	-	-
Charge for year	2,094	-	-	2,094
Eliminated on disposals	-	-	-	-
At 31 March 2023	2,094	-	-	2,094
<b>NET BOOK VALUE</b>				
At 31 March 2023	4,188	110	-	4,298
At 31 March 2022	-	-	-	-

**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).

**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).

**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 £
<b>Net cash</b>			
Cash at bank	140,982	126,626	267,608
	<u>140,982</u>	<u>126,626</u>	<u>267,608</u>