

LITTLE HANDS DESIGN

England & Wales · Charity number 1180116

Details

Status	Registered
Legal form	Charitable company
Company number	10191361
Registered	2018-09-27
Register	View on the Charity Commission register

Contact

Address	London School Of Mosaic 181 Mansfield Road London NW3 2HP
Phone	07739535684
Email	info@littlehandsdesign.com
Website	www.littlehandsdesign.com

Activities

Objects: 1.1 TO ADVANCE FOR THE BENEFIT OF THE PUBLIC EDUCATION IN THE ARTS AND, IN PARTICULAR (BUT NOT LIMITED TO), THE ART OF FASHION DESIGN AND GARMENT MAKING.1.2 TO ADVANCE IN LIFE AND HELP YOUNG FASHION DESIGNERS IN NECESSITOUS CIRCUMSTANCES BY THE PROVISION OF STUDIO SPACE AND EDUCATION IN FASHION DESIGN.

Activities: 1.1 To advance for the benefit of the public education in the arts and, in particular (but not limited to), the art of fashion design and garmentmaking.1.2 To advance in life and help young fashion designers in necessitous circumstances by the provision of studio space and education in fashion design.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training
- **Who:** The General Public/mankind

Geography

- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£132,195	£99,816	-	-
2024-04-30	£112,439	£90,426	-	-
2023-04-30	£21,461	£44,250	-	-
2022-04-30	£62,280	£66,808	-	-
2021-04-30	£66,275	£50,085	-	-

Trustees

Name	Role	Appointed
ASTRID JACOBY	Chair	2018-09-27
AFSANEH PARVIZI-WAYNE		2018-09-27
PRIYA CHANDARIA		2018-06-14

LITTLE HANDS DESIGN

England & Wales - Charity number 1180116

Accounts

REGISTERED COMPANY NUMBER: 10191361 (England and Wales)
REGISTERED CHARITY NUMBER: 1180116

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025
FOR
LITTLE HANDS DESIGN

Thomas Barrie & Co LLP
Atlantic House
1a Cadogan Street
Glasgow
G2 6QE

LITTLE HANDS DESIGN

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for the year ended 30 APRIL 2025

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LITTLE HANDS DESIGN

REPORT OF THE TRUSTEES **for the year ended 30 APRIL 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 April 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objectives are the following:-

1. To advance for the benefit of the public education in the arts and, in particular (but not limited to), the art of fashion design and garment making.
2. To advance in life and help young fashion designers in necessitous circumstances by the provision of studio space and education in fashion design.

Significant activities

Supporting low income and high ability students through bursaries and scholarships.

Raising awareness of United Nations SDG's through hands on free public workshops.

Supporting local community events.

Collaboration with local schools.

Public benefit

The charity's trustees have acted with due regard to the public benefit requirement as set out in the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act. They decided that with regard to the charity's first objective that the first actions of the charity should be to focus on sustainable fashion. To further this benefit the trustees decided that the first focus would be on approaching local state schools to offer courses on sustainable fashion in both primary and secondary schools.

Volunteers

Little Hands Design receives invaluable help from volunteers which includes:-

- 2 Duke of Edinburgh's Award students volunteering as part of the award.
- Assistance with administration and marketing.
- Assistance with social media and administration.
- Providing an online craft activity during the winter lockdown.

LITTLE HANDS DESIGN

REPORT OF THE TRUSTEES **for the year ended 30 APRIL 2025**

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

A summary of the main achievements during the year are as follows:-

- Participated in Earth Fest 2024 organised by Camden Clean Air and Think&Do by running a whole day of schools workshops for local Camden Schools in collaboration with Outgrown C.I.C.
- Providing free place for refugee referred by Helen Bamber Foundation, a charity which supports victims of human torture and trafficking
- Continuation of Duke of Edinburgh volunteer programme with 6 teenagers
- Continuation of 50% bursaries supporting families on Universal Credit
- Continuation of scholarship programme supporting high ability pupils with free places in our courses
- Free SDG workshops at <https://worldcentres.wagggg.org/pax-lodge/>
- Three school's workshop days
- Participation at London School of Mosaic and Undercraft Open Day
- Regular running of one-off birthday parties to generate money for bursary and scholarship schemes
- Raised in excess of £10,000 donations to support bursary and scholarship scheme
- Collaboration with <https://refabstudio.org/> to raise awareness about circular local economy and zero waste
- Supported the UCL Academy careers in sustainability day

FINANCIAL REVIEW

Financial position

During the year, the charity generated a surplus of £22,013 (2023 - £22,789 deficit).

We can carry forward funds of £32,465 at the year end.

The Trustees consider that the funds at 30 April 2024 are sufficient to enable the Charity to continue for the foreseeable future.

Reserves policy

The reserve policy continues to be to maintain a general reserve at level which protects Little Hands Design from short term changes to circumstances but at the same time not retaining income longer than necessary.

The Charity has the power to set aside funds for special purposes or as reserves against future expenditure.

The trustees are satisfied with the level of reserves at the reporting date.

Going concern

At the time of approving the accounts, 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 accounts.

LITTLE HANDS DESIGN

REPORT OF THE TRUSTEES **for the year ended 30 APRIL 2025**

FUTURE PLANS

- Set up and fit out the new permanent studio in the Community Hub of the London School of Mosaic
- Develop a leading role as user in new to be established Community Hub at London School of Mosaic with regards to community participation, public visibility and waste management and other symbiotic links
- Expand the bursary scheme
- Create a fully funded scholarship programme
- Recruit regular term time and holiday camp teachers with priority given to LHD Alumni
- Restart the collaboration with the kids charity Sir von Herkommer Art Foundation
- Expand the course programme
- Put LHD back on the local community map as a collaborator with regards to 'Education for Sustainable Development'

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Charity constitution

Little Hands Design is registered as a charity under registration number 1180116 .

The liability of each member is limited to £1.

Recruitment and appointment of new trustees

New trustees are appointed by the current trustees after considering their expertise with regards to the requirements of the charity.

Key management remuneration

The salaries paid to key management in the year including employers National Insurance contributions was NIL (2024 -£3,689).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

10191361 (England and Wales)

Registered Charity number

1180116

Registered office

181 Mansfield Road
London
NW3 2HP

Trustees

Ms P Chandaria
Ms A Jacoby
Ms A Parvizi-Wayne
Ms R Reed

LITTLE HANDS DESIGN

REPORT OF THE TRUSTEES
for the year ended 30 APRIL 2025

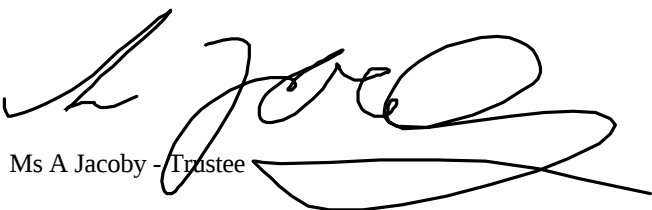
REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Thomas Barrie & Co LLP
Atlantic House
1a Cadogan Street
Glasgow
G2 6QE

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 31 January 2026 and signed on its behalf by:



Ms A Jacoby - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
LITTLE HANDS DESIGN**

Independent examiner's report to the trustees of Little Hands Design ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Martin Greig BA CA

Thomas Barrie & Co LLP
Atlantic House
1a Cadogan Street
Glasgow
G2 6QE

Date:

LITTLE HANDS DESIGN

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 APRIL 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		7,546	12,714
Other trading activities	2	124,613	99,674
Investment income	3	36	51
Total		<u>132,195</u>	<u>112,439</u>
 EXPENDITURE ON			
Raising funds	4	99,816	80,310
Other		-	10,116
Total		<u>99,816</u>	<u>90,426</u>
 NET INCOME		32,379	22,013
 RECONCILIATION OF FUNDS			
Total funds brought forward		32,465	10,452
 TOTAL FUNDS CARRIED FORWARD		<u><u>64,844</u></u>	<u><u>32,465</u></u>

The notes form part of these financial statements

LITTLE HANDS DESIGN

BALANCE SHEET **30 APRIL 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS			
Tangible assets	8	5,467	1,302
CURRENT ASSETS			
Stocks	9	100	100
Debtors	10	5,272	5,471
Cash at bank and in hand		76,207	44,536
		81,579	50,107
CREDITORS			
Amounts falling due within one year	11	(22,202)	(18,944)
NET CURRENT ASSETS		59,377	31,163
TOTAL ASSETS LESS CURRENT LIABILITIES		64,844	32,465
NET ASSETS		64,844	32,465
FUNDS	12		
Unrestricted funds		64,844	32,465
TOTAL FUNDS		64,844	32,465

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

LITTLE HANDS DESIGN

BALANCE SHEET - continued
30 APRIL 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 31 January 2026 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'A Jacoby', with a long horizontal flourish extending to the right.

A Jacoby - Trustee

The notes form part of these financial statements

LITTLE HANDS DESIGN

NOTES TO THE FINANCIAL STATEMENTS **for the year ended 30 APRIL 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The presentational and functional currency of the financial statements is Pounds Sterling (£).

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Critical accounting judgements and key sources of estimation uncertainty

In preparing these financial statements, the directors are required to make judgements, estimates and assumptions that affect the application of the Company's accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to estimates are recognised prospectively.

There are no significant judgements or estimates used in the preparation of these accounts.

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.

The charity's main source of income is from running classes in the furtherance of its objectives. Income from these classes is recognised when the general recognition criteria are met. This is usually when the course fees are received by the charity.

The trustees consider that it would be impractical to calculate any deferred income for course fees received at the accounts year end for courses that had not yet been carried out. The trustees do not consider these amounts to be material.

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

LITTLE HANDS DESIGN

NOTES TO THE FINANCIAL STATEMENTS - continued **for the year ended 30 APRIL 2025**

1. ACCOUNTING POLICIES - continued

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

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.

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Little Hands Design often receives gifts of fabric etc, which is used in the courses run by the charity. Due to the impracticality of calculating a fair value these donations are not valued.

The value of any voluntary help received is not included in the accounts.

Financial instruments

The company has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

Debtors

Short term debtors are measured at transaction price, less any impairment.

Cash and cash equivalents

Cash and cash equivalents comprise cash balances, including bank overdrafts that are payable on demand and form an integral part of the company's cash management.

Creditors

Short term trade creditors are measured at the transaction price.

Provisions

Provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The unwinding of the discount is recognised as finance cost.

LITTLE HANDS DESIGN

NOTES TO THE FINANCIAL STATEMENTS - continued **for the year ended 30 APRIL 2025**

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Course fees	124,613	99,674
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	36	51
	<u> </u>	<u> </u>

4. RAISING FUNDS

Raising donations and legacies

	2025	2024
	£	£
Support costs	14,215	-
	<u> </u>	<u> </u>

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation - owned assets	1,319	204
Other operating leases	4,704	(600)
	<u> </u>	<u> </u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2025 nor for the year ended 30 April 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2025 nor for the year ended 30 April 2024.

Other than noted in the related party disclosures at note 13.

LITTLE HANDS DESIGN

NOTES TO THE FINANCIAL STATEMENTS - continued **for the year ended 30 APRIL 2025**

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	12,714
Other trading activities	99,674
Investment income	51
Total	<u>112,439</u>
EXPENDITURE ON	
Raising funds	80,310
Other	10,116
Total	<u>90,426</u>
NET INCOME	22,013
RECONCILIATION OF FUNDS	
Total funds brought forward	10,452
TOTAL FUNDS CARRIED FORWARD	<u><u>32,465</u></u>

8. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 May 2024	235	587	1,049	1,871
Additions	5,235	-	249	5,484
At 30 April 2025	<u>5,470</u>	<u>587</u>	<u>1,298</u>	<u>7,355</u>
DEPRECIATION				
At 1 May 2024	203	99	267	569
Charge for year	971	122	226	1,319
At 30 April 2025	<u>1,174</u>	<u>221</u>	<u>493</u>	<u>1,888</u>
NET BOOK VALUE				
At 30 April 2025	<u>4,296</u>	<u>366</u>	<u>805</u>	<u>5,467</u>
At 30 April 2024	<u>32</u>	<u>488</u>	<u>782</u>	<u>1,302</u>

LITTLE HANDS DESIGN

NOTES TO THE FINANCIAL STATEMENTS - continued **for the year ended 30 APRIL 2025**

9. STOCKS

	2025	2024
	£	£
Stocks	100	100
	<u> </u>	<u> </u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other debtors	4,676	4,840
VAT	52	-
Prepayments	544	631
	<u> </u>	<u> </u>
	5,272	5,471
	<u> </u>	<u> </u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	9,365	8,132
Other creditors	11,606	9,611
Accrued expenses	1,231	1,201
	<u> </u>	<u> </u>
	22,202	18,944
	<u> </u>	<u> </u>

12. MOVEMENT IN FUNDS

	At 1.5.24	Net movement in funds	At 30.4.25
	£	£	£
Unrestricted funds			
General fund	32,465	32,379	64,844
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	32,465	32,379	64,844
	<u> </u>	<u> </u>	<u> </u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	132,195	(99,816)	32,379
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	132,195	(99,816)	32,379
	<u> </u>	<u> </u>	<u> </u>

LITTLE HANDS DESIGN

NOTES TO THE FINANCIAL STATEMENTS - continued **for the year ended 30 APRIL 2025**

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.5.23 £	Net movement in funds £	At 30.4.24 £
Unrestricted funds			
General fund	10,452	22,013	32,465
TOTAL FUNDS	<u>10,452</u>	<u>22,013</u>	<u>32,465</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	112,439	(90,426)	22,013
TOTAL FUNDS	<u>112,439</u>	<u>(90,426)</u>	<u>22,013</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.5.23 £	Net movement in funds £	At 30.4.25 £
Unrestricted funds			
General fund	10,452	54,392	64,844
TOTAL FUNDS	<u>10,452</u>	<u>54,392</u>	<u>64,844</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	244,634	(190,242)	54,392
TOTAL FUNDS	<u>244,634</u>	<u>(190,242)</u>	<u>54,392</u>

LITTLE HANDS DESIGN

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 APRIL 2025

13. RELATED PARTY DISCLOSURES

Little Hands Design has an Intellectual Property Agreement with Mrs Jacoby (a director and trustee) and under the agreement the charity pays Mrs Jacoby a fee for the use of her Intellectual Property as follows:-

	2025	2024
	£	£
Intellectual property	9,611	1,681

Mrs Jacoby has been also paid for teaching.

The amounts paid were as follows:-

	2025	2024
	£	£
Teaching	30,520	16,980

Payments to Mrs Jacoby are allowed under the Articles of Association of Little Hands Design.

At the balance sheet date the Charity owed Mrs Jacoby £9,610 (2024: £8,359).

LITTLE HANDS DESIGN

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 APRIL 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	6,371	10,938
Gift aid	1,175	1,776
	7,546	12,714
Other trading activities		
Course fees	124,613	99,674
Investment income		
Deposit account interest	36	51
Total incoming resources	132,195	112,439
 EXPENDITURE		
Other trading activities		
Opening stock	100	100
Purchases	1,481	1,114
Subcontractors	76,064	64,381
Classroom hire	-	5,204
Intellectual property fee	7,974	9,611
Closing stock	(100)	(100)
	85,519	80,310
Support costs		
Management		
Rent	4,704	(600)
Insurance	1,019	946
Postage and stationery	77	-
Advertising	472	1,066
Travel expenses	(298)	(167)
	5,974	1,245
Finance		
Bank charges	86	101
Information technology		
Telephone	82	82
Repairs and renewals	87	4,559
Sundries	251	477
Carried forward	420	5,118

This page does not form part of the statutory financial statements

LITTLE HANDS DESIGN

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 APRIL 2025

	2025 £	2024 £
Information technology		
Brought forward	420	5,118
Licences	2,912	445
Reference materials	496	350
Computer costs	1,650	1,257
Staff training	240	106
	5,718	7,276
 Other		
Plant and machinery	971	11
Fixtures and fittings	122	98
Computer equipment	226	95
	1,319	204
 Governance costs		
Accountancy fees	1,200	1,290
Total resources expended	99,816	90,426
Net income	32,379	22,013

This page does not form part of the statutory financial statements

LITTLE HANDS DESIGN

England & Wales - Charity number 1180116

Accounts

REGISTERED COMPANY NUMBER: 10191361 (England and Wales)
REGISTERED CHARITY NUMBER: 1180116

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2024
FOR
LITTLE HANDS DESIGN

Thomas Barrie & Co LLP
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LITTLE HANDS DESIGN

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LITTLE HANDS DESIGN

REPORT OF THE TRUSTEES **for the year ended 30 APRIL 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 April 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objectives are the following:-

1. To advance for the benefit of the public education in the arts and, in particular (but not limited to), the art of fashion design and garment making.
2. To advance in life and help young fashion designers in necessitous circumstances by the provision of studio space and education in fashion design.

Significant activities

Supporting low income and high ability students through bursaries and scholarships.

Raising awareness of United Nations SDG's through hands on free public workshops.

Supporting local community events.

Collaboration with local schools.

Public benefit

The charity's trustees have acted with due regard to the public benefit requirement as set out in the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act. They decided that with regard to the charity's first objective that the first actions of the charity should be to focus on sustainable fashion. To further this benefit the trustees decided that the first focus would be on approaching local state schools to offer courses on sustainable fashion in both primary and secondary schools.

Volunteers

Little Hands Design receives invaluable help from volunteers which includes:-

- 2 Duke of Edinburgh's Award students volunteering as part of the award.
- Assistance with administration and marketing.
- Assistance with social media and administration.
- Providing an online craft activity during the winter lockdown.

LITTLE HANDS DESIGN

REPORT OF THE TRUSTEES **for the year ended 30 APRIL 2024**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

A summary of the main achievements during the year are as follows:-

- Participated in Earth Fest 2024 organised by Camden Clean Air and Think&Do by running a whole day of schools workshops for local Camden Schools in collaboration with Outgrown C.I.C.
- Providing free place for refugee referred by Helen Bamber Foundation, a charity which supports victims of human torture and trafficking
- Continuation of Duke of Edinburgh volunteer programme with 6 teenagers
- Continuation of 50% bursaries supporting families on Universal Credit
- Continuation of scholarship programme supporting high ability pupils with free places in our courses
- Free SDG workshops at <https://worldcentres.wagggg.org/pax-lodge/>
- Three school's workshop days
- Participation at London School of Mosaic and Undercraft Open Day
- Regular running of one-off birthday parties to generate money for bursary and scholarship schemes
- Raised in excess of £10,000 donations to support bursary and scholarship scheme
- Collaboration with <https://refabstudio.org/> to raise awareness about circular local economy and zero waste
- Supported the UCL Academy careers in sustainability day

FINANCIAL REVIEW

Financial position

During the year, the charity generated a surplus of £22,013 (2023 - £22,789 deficit).

We can carry forward funds of £32,465 at the year end.

The Trustees consider that the funds at 30 April 2024 are sufficient to enable the Charity to continue for the foreseeable future.

Reserves policy

The reserve policy continues to be to maintain a general reserve at level which protects Little Hands Design from short term changes to circumstances but at the same time not retaining income longer than necessary.

The Charity has the power to set aside funds for special purposes or as reserves against future expenditure.

The trustees are satisfied with the level of reserves at the reporting date.

Going concern

At the time of approving the accounts, 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 accounts.

LITTLE HANDS DESIGN

REPORT OF THE TRUSTEES **for the year ended 30 APRIL 2024**

FUTURE PLANS

- Set up and fit out the new permanent studio in the Community Hub of the London School of Mosaic
- Develop a leading role as user in new to be established Community Hub at London School of Mosaic with regards to community participation, public visibility and waste management and other symbiotic links
- Expand the bursary scheme
- Create a fully funded scholarship programme
- Recruit regular term time and holiday camp teachers with priority given to LHD Alumni
- Restart the collaboration with the kids charity Sir von Herkommer Art Foundation
- Expand the course programme
- Put LHD back on the local community map as a collaborator with regards to 'Education for Sustainable Development'

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Charity constitution

Little Hands Design is registered as a charity under registration number 1180116 .

The liability of each member is limited to £1.

Recruitment and appointment of new trustees

New trustees are appointed by the current trustees after considering their expertise with regards to the requirements of the charity.

Key management remuneration

The salaries paid to key management in the year including employers National Insurance contributions was NIL (2023 -£3,689).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

10191361 (England and Wales)

Registered Charity number

1180116

Registered office

181 Mansfield Road
London
NW3 2HP

LITTLE HANDS DESIGN

REPORT OF THE TRUSTEES
for the year ended 30 APRIL 2024

Trustees

Ms P Chandaria
Ms A Jacoby
Ms A Parvizi-Wayne
Ms R Reed

Independent Examiner

Thomas Barrie & Co LLP
Atlantic House
1a Cadogan Street
Glasgow
G2 6QE

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 23 December 2024 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'A Jacoby', with a stylized flourish at the end.

Ms A Jacoby - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
LITTLE HANDS DESIGN**

Independent examiner's report to the trustees of Little Hands Design ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Martin Greig BA CA

Thomas Barrie & Co LLP
Atlantic House
1a Cadogan Street
Glasgow
G2 6QE

Date:

LITTLE HANDS DESIGN

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 APRIL 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		12,714	429
Other trading activities	2	99,674	21,021
Investment income	3	51	11
Total		<u>112,439</u>	<u>21,461</u>
 EXPENDITURE ON			
Raising funds		80,310	33,185
Other		10,116	11,065
Total		<u>90,426</u>	<u>44,250</u>
 NET INCOME/(EXPENDITURE)		22,013	(22,789)
 RECONCILIATION OF FUNDS			
Total funds brought forward		10,452	33,241
 TOTAL FUNDS CARRIED FORWARD		<u><u>32,465</u></u>	<u><u>10,452</u></u>

The notes form part of these financial statements

LITTLE HANDS DESIGN

BALANCE SHEET

30 APRIL 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
FIXED ASSETS			
Tangible assets	8	1,302	71
CURRENT ASSETS			
Stocks	9	100	100
Debtors	10	5,471	5,524
Cash at bank and in hand		44,536	19,207
		50,107	24,831
CREDITORS			
Amounts falling due within one year	11	(18,944)	(14,450)
NET CURRENT ASSETS		31,163	10,381
TOTAL ASSETS LESS CURRENT LIABILITIES		32,465	10,452
NET ASSETS		32,465	10,452
FUNDS	12		
Unrestricted funds		32,465	10,452
TOTAL FUNDS		32,465	10,452

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

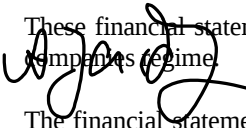
- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

LITTLE HANDS DESIGN

BALANCE SHEET - continued

30 APRIL 2024

 These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 23 December 2024 and were signed on its behalf by:

A Jacoby - Trustee

The notes form part of these financial statements

LITTLE HANDS DESIGN

NOTES TO THE FINANCIAL STATEMENTS for the year ended 30 APRIL 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The presentational and functional currency of the financial statements is Pounds Sterling (£).

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Critical accounting judgements and key sources of estimation uncertainty

In preparing these financial statements, the directors are required to make judgements, estimates and assumptions that affect the application of the Company's accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to estimates are recognised prospectively.

There are no significant judgements or estimates used in the preparation of these accounts.

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.

The charity's main source of income is from running classes in the furtherance of its objectives. Income from these classes is recognised when the general recognition criteria are met. This is usually when the course fees are received by the charity.

The trustees consider that it would be impractical to calculate any deferred income for course fees received at the accounts year end for courses that had not yet been carried out. The trustees do not consider these amounts to be material.

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

LITTLE HANDS DESIGN

NOTES TO THE FINANCIAL STATEMENTS - continued **for the year ended 30 APRIL 2024**

1. ACCOUNTING POLICIES - continued

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

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

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Little Hands Design often receives gifts of fabric etc, which is used in the courses run by the charity. Due to the impracticality of calculating a fair value these donations are not valued.

The value of any voluntary help received is not included in the accounts.

Financial instruments

The company has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

Debtors

Short term debtors are measured at transaction price, less any impairment.

Cash and cash equivalents

Cash and cash equivalents comprise cash balances, including bank overdrafts that are payable on demand and form an integral part of the company's cash management.

Creditors

Short term trade creditors are measured at the transaction price.

Provisions

Provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The unwinding of the discount is recognised as finance cost.

LITTLE HANDS DESIGN

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 APRIL 2024

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Course fees	99,674	21,021
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	51	11
	<u> </u>	<u> </u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	204	25
Other operating leases	(600)	3,450
	<u> </u>	<u> </u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2024 nor for the year ended 30 April 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2024 nor for the year ended 30 April 2023.

Other than noted in the related party disclosures at note 13.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2024	2023
Management	-	1
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

LITTLE HANDS DESIGN

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 APRIL 2024

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	429
Other trading activities	21,021
Investment income	11
Total	<u>21,461</u>
EXPENDITURE ON	
Raising funds	33,185
Other	11,065
Total	<u>44,250</u>
NET INCOME/(EXPENDITURE)	(22,789)
RECONCILIATION OF FUNDS	
Total funds brought forward	33,241
TOTAL FUNDS CARRIED FORWARD	<u><u>10,452</u></u>

LITTLE HANDS DESIGN

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 APRIL 2024

8. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 May 2023	235	1	200	436
Additions	-	586	849	1,435
At 30 April 2024	235	587	1,049	1,871
DEPRECIATION				
At 1 May 2023	192	1	172	365
Charge for year	11	98	95	204
At 30 April 2024	203	99	267	569
NET BOOK VALUE				
At 30 April 2024	32	488	782	1,302
At 30 April 2023	43	-	28	71

9. STOCKS

	2024 £	2023 £
Stocks	100	100

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other debtors	4,840	4,966
Prepayments	631	558
	5,471	5,524

LITTLE HANDS DESIGN

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 APRIL 2024

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	8,132	5,041
Other creditors	9,611	8,359
Accrued expenses	1,201	1,050
	<u>18,944</u>	<u>14,450</u>

12. MOVEMENT IN FUNDS

	At 1.5.23	Net movement in funds	At 30.4.24
	£	£	£
Unrestricted funds			
General fund	10,452	22,013	32,465
	<u>10,452</u>	<u>22,013</u>	<u>32,465</u>
TOTAL FUNDS	<u>10,452</u>	<u>22,013</u>	<u>32,465</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	112,439	(90,426)	22,013
	<u>112,439</u>	<u>(90,426)</u>	<u>22,013</u>
TOTAL FUNDS	<u>112,439</u>	<u>(90,426)</u>	<u>22,013</u>

Comparatives for movement in funds

	At 1.5.22	Net movement in funds	At 30.4.23
	£	£	£
Unrestricted funds			
General fund	33,241	(22,789)	10,452
	<u>33,241</u>	<u>(22,789)</u>	<u>10,452</u>
TOTAL FUNDS	<u>33,241</u>	<u>(22,789)</u>	<u>10,452</u>

LITTLE HANDS DESIGN

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 APRIL 2024

12. 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	21,461	(44,250)	(22,789)
TOTAL FUNDS	<u>21,461</u>	<u>(44,250)</u>	<u>(22,789)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.5.22 £	Net movement in funds £	At 30.4.24 £
Unrestricted funds			
General fund	33,241	(776)	32,465
TOTAL FUNDS	<u>33,241</u>	<u>(776)</u>	<u>32,465</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	133,900	(134,676)	(776)
TOTAL FUNDS	<u>133,900</u>	<u>(134,676)</u>	<u>(776)</u>

LITTLE HANDS DESIGN

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 APRIL 2024

13. RELATED PARTY DISCLOSURES

Little Hands Design has an Intellectual Property Agreement with Mrs Jacoby (a director and trustee) and under the agreement the charity pays Mrs Jacoby a fee for the use of her Intellectual Property as follows:-

	2024	2023
	£	£
Intellectual property	9,611	1,681

Mrs Jacoby has been also paid for teaching.

The amounts paid were as follows:-

	2024	2023
	£	£
Teaching	30,520	16,980

Payments to Mrs Jacoby are allowed under the Articles of Association of Little Hands Design.

At the balance sheet date the Charity owed Mrs Jacoby £9,610 (2023: £8,359).

LITTLE HANDS DESIGN

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 APRIL 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	10,938	341
Gift aid	1,776	88
	12,714	429
Other trading activities		
Course fees	99,674	21,021
Investment income		
Deposit account interest	51	11
Total incoming resources	112,439	21,461
EXPENDITURE		
Other trading activities		
Opening stock	100	100
Purchases	1,114	171
Subcontractors	64,381	27,513
Classroom hire	5,204	3,820
Intellectual property fee	9,611	1,681
Closing stock	(100)	(100)
	80,310	33,185
Other		
Wages	-	2,355
Pensions	-	(31)
	-	2,324
Support costs		
Management		
Rent	(600)	3,450
Insurance	946	878
Advertising	1,066	412
Travel expenses	(167)	(267)
	1,245	4,473

This page does not form part of the statutory financial statements

LITTLE HANDS DESIGN

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 APRIL 2024

	2024 £	2023 £
Management		
Finance		
Bank charges	101	79
Information technology		
Telephone	82	86
Postage and stationery	-	42
Repairs and renewals	4,559	-
Sundries	477	286
Licences	445	135
Reference materials	350	-
Computer costs	1,257	2,179
Staff training	106	-
	7,276	2,728
Other		
Plant and machinery	11	14
Fixtures and fittings	98	1
Computer equipment	95	10
	204	25
Governance costs		
Accountancy fees	1,290	1,436
Total resources expended	90,426	44,250
Net income/(expenditure)	<u><u>22,013</u></u>	<u><u>(22,789)</u></u>

This page does not form part of the statutory financial statements

LITTLE HANDS DESIGN

England & Wales - Charity number 1180116

Accounts

REGISTERED COMPANY NUMBER: 10191361 (England and Wales)
REGISTERED CHARITY NUMBER: 1180116

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2022
FOR
LITTLE HANDS DESIGN

Thomas Barrie & Co LLP
Atlantic House
1a Cadogan Street
Glasgow
G2 6QE

LITTLE HANDS DESIGN

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for the year ended 30 APRIL 2022

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Statement of Financial Activities	5
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Detailed Statement of Financial Activities	13 to 14

LITTLE HANDS DESIGN

REPORT OF THE TRUSTEES **for the year ended 30 APRIL 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 April 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objectives are the following:-

1. To advance for the benefit of the public education in the arts and, in particular (but not limited to), the art of fashion design and garment making.
2. To advance in life and help young fashion designers in necessitous circumstances by the provision of studio space and education in fashion design.

Significant activities

Little Hands Design has continued supporting local schools by running courses, in particular in Salusbury Primary School, St Christopher and King Alfred Schools. These courses follow the charity's objectives by continuing to give in depth exposure to the ideas of fashion and garment making in the context of sustainability. The program which has been developed uses the United Nations Sustainable Developments Goals to help pupils engage and understand the complex issues surrounding the role of fashion within the economy and how to act, based on ideas of sustainability. Making is supported by weekly calls to action.

Little Hands Design has continued to offer weekday and Saturday courses at the London School of Mosaic (LSOM) to the wider community. The LSOM is situated within a council housing development and the trustees see this and further cooperation with LSOM where one trustee is also now a governor, to include more tenants on courses as a continuing goal. This includes supporting LSOM as they plan to become a more substantial community hub through increasing their footprint and planning for Little Hands Design to become a permanent presence.

Little Hands Design continued to offer "Green Stitch Social Club" to support those suffering from lockdown.

In July, Little Hands Design celebrated its 20th Birthday with a day of free CPD lectures particularly aimed at school teachers and a variety of creative making activities at the London School of Mosaic, as well as debuting its new book. Lectures from former teachers on cultural appropriation, from designers on integrating heritage, from its founder on integrating sustainability into the school curriculum as well as opportunities to make and learn we included.

Public benefit

The charity's trustees have acted with due regard to the public benefit requirement as set out in the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act. They decided that with regard to the charity's first objective that the first actions of the charity should be to focus on sustainable fashion. To further this benefit the trustees decided that the first focus would be on approaching local state schools to offer courses on sustainable fashion in both primary and secondary schools.

Volunteers

Little Hands Design receives invaluable help from volunteers which includes:-

- 2 Duke of Edinburgh's Award students volunteering as part of the award.
- Assistance with administration and marketing.
- Assistance with social media and administration.
- Providing an online craft activity during the winter lockdown.

LITTLE HANDS DESIGN

REPORT OF THE TRUSTEES **for the year ended 30 APRIL 2022**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

A summary of the main achievements during the year are as follows:-

- Little Hands Design has continued to run weekly courses in a state school and a weekly course at a private school.
- Little Hands Design continues to run weekly After school and Saturday courses and School holiday courses at the London School of Mosaic, which are open to local residents.
- Little Hands Design continued free courses for those affected by the lockdown.
- Little Hands has continued to support a local designers through teaching opportunities. Little Hands continues to run a course for the Helen Bamber Foundation for refugees who are victims of human trafficking and torture. Little Hands Design facilitated week long summer holiday courses with local charities at Alexandra Palace and Sir HVH Arts. Little Hands Design provided a workshop for a local charity, the Kentish Town City Farm, during October Half Term, which involved making Halloween masks from fashion industry waste. Little Hands Design continued to collaborate with local sustainable label, Made in Camden, through an illustration and style project with LHD Students. Little Hands Design ran a 'Boomerang Bag' workshop with local group Park the Plastic, with the aim to reduce single use plastic bags in the area. Little Hands Design took part in the Global Action Plan's Youth Climate Summit with International School Haileybury Almaty in three presentations that involved three LHD students and two Haileybury Almaty students.
- Little Hands provides volunteering opportunities including for the Duke of Edinburgh Award Scheme.

FINANCIAL REVIEW

Financial position

Income from course fees was £61,894 which is similar compared with 20/21. The charity made losses of £4,528 this year which is expected due to the pausing of classes in response to COVID 19.

All of this has meant that charity had a deficit net movement in funds.

The Trustees consider that the funds at 30 April 2022 are sufficient to enable the Charity to continue for the foreseeable future.

Reserves policy

The reserve policy continues to be to maintain a general reserve at level which protects Little Hands Design from short term changes to circumstances but at the same time not retaining income longer than necessary.

The Charity has the power to set aside funds for special purposes or as reserves against future expenditure.

The trustees are satisfied with the level of reserves at the reporting date.

Going concern

At the time of approving the accounts, 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 accounts.

FUTURE PLANS

In March 2022 after an extensive search Little Hands Design appointed a new part time Chief Executive Officer with the remit to build on the successful but local base and look to expand the charity's reach, this to be reviewed after 3 months. Little Hands plans to continue to run courses at LSOM and to deepen this symbiotic relationship through supporting the further development of LSOM's footprint and being a founding member of their social / community space.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Charity constitution

Little Hands Design is registered as a charity under registration number 1180116.

The liability of each member is limited to £1.

LITTLE HANDS DESIGN

REPORT OF THE TRUSTEES
for the year ended 30 APRIL 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

New trustees are appointed by the current trustees after considering their expertise with regards to the requirements of the charity.

Key management remuneration

The salaries paid to key management in the year including employers National Insurance contributions were £14,287 (2021 - £14,429).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

10191361 (England and Wales)

Registered Charity number

1180116

Registered office

181 Mansfield Road
London
NW3 2HP

Trustees

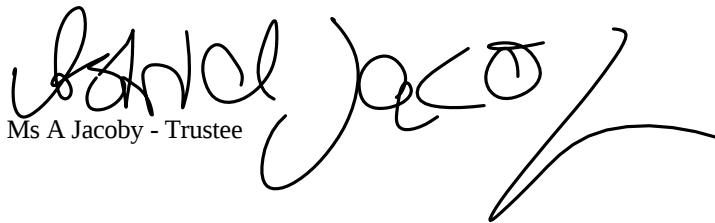
Ms P Chandaria
Ms A Jacoby
Ms A Parvizi-Wayne
Ms R Reed (appointed 9.5.22)

Independent Examiner

Thomas Barrie & Co LLP
Atlantic House
1a Cadogan Street
Glasgow
G2 6QE

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 23 January 2023 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Ms A Jacoby', followed by a large, stylized flourish or checkmark.

Ms A Jacoby - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
LITTLE HANDS DESIGN

Independent examiner's report to the trustees of Little Hands Design ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Martin Greig BA CA
Thomas Barrie & Co LLP
Atlantic House
1a Cadogan Street
Glasgow
G2 6QE

23 January 2023

LITTLE HANDS DESIGN

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 APRIL 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		385	1,813
Other trading activities	2	61,894	64,461
Investment income	3	1	1
Total		<u>62,280</u>	<u>66,275</u>
 EXPENDITURE ON			
Raising funds		36,862	30,371
Other		<u>29,946</u>	<u>19,714</u>
Total		<u>66,808</u>	<u>50,085</u>
 NET INCOME/(EXPENDITURE)		 (4,528)	 16,190
 RECONCILIATION OF FUNDS			
Total funds brought forward		<u>37,769</u>	<u>21,579</u>
 TOTAL FUNDS CARRIED FORWARD		 <u><u>33,241</u></u>	 <u><u>37,769</u></u>

The notes form part of these financial statements

LITTLE HANDS DESIGN

BALANCE SHEET
30 APRIL 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
FIXED ASSETS			
Tangible assets	8	96	129
CURRENT ASSETS			
Stocks	9	100	100
Debtors	10	12,591	9,735
Cash at bank and in hand		32,325	39,417
		45,016	49,252
CREDITORS			
Amounts falling due within one year	11	(11,871)	(11,612)
NET CURRENT ASSETS		33,145	37,640
TOTAL ASSETS LESS CURRENT LIABILITIES		33,241	37,769
NET ASSETS		33,241	37,769
FUNDS	12		
Unrestricted funds		33,241	37,769
TOTAL FUNDS		33,241	37,769

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 23 January 2023 and were signed on its behalf by:


A Jacoby - Trustee

The notes form part of these financial statements

LITTLE HANDS DESIGN

NOTES TO THE FINANCIAL STATEMENTS for the year ended 30 APRIL 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The presentational and functional currency of the financial statements is Pounds Sterling (£).

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Critical accounting judgements and key sources of estimation uncertainty

In preparing these financial statements, the directors are required to make judgements, estimates and assumptions that affect the application of the Company's accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to estimates are recognised prospectively.

There are no significant judgements or estimates used in the preparation of these accounts.

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.

The charity's main source of income is from running classes in the furtherance of its objectives. Income from these classes is recognised when the general recognition criteria are met. This is usually when the course fees are received by the charity.

The trustees consider that it would be impractical to calculate any deferred income for course fees received at the accounts year end for courses that had not yet been carried out. The trustees do not consider these amounts to be material.

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

LITTLE HANDS DESIGN

NOTES TO THE FINANCIAL STATEMENTS - continued **for the year ended 30 APRIL 2022**

1. ACCOUNTING POLICIES - continued

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

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

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Little Hands Design often receives gifts of fabric etc, which is used in the courses run by the charity. Due to the impracticality of calculating a fair value these donations are not valued.

The value of any voluntary help received is not included in the accounts.

Financial instruments

The company has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

Debtors

Short term debtors are measured at transaction price, less any impairment.

Cash and cash equivalents

Cash and cash equivalents comprise cash balances, including bank overdrafts that are payable on demand and form an integral part of the company's cash management.

Creditors

Short term trade creditors are measured at the transaction price.

Provisions

Provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The unwinding of the discount is recognised as finance cost.

LITTLE HANDS DESIGN

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 APRIL 2022

2. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Course fees	61,894	64,461
	<u>61,894</u>	<u>64,461</u>

3. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	1	1
	<u>1</u>	<u>1</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	33	46
Other operating leases	1,150	-
	<u>1,183</u>	<u>46</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2022 nor for the year ended 30 April 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2022 nor for the year ended 30 April 2021.

Other than noted in the related party disclosures at note 13.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2022	2021
	1	1
Management	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	1,813
Other trading activities	64,461
Investment income	1
Total	<u>66,275</u>
EXPENDITURE ON	
Raising funds	30,371

LITTLE HANDS DESIGN

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 APRIL 2022

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
Other	19,714
Total	<u>50,085</u>
 NET INCOME	 16,190
 RECONCILIATION OF FUNDS	
Total funds brought forward	21,579
 TOTAL FUNDS CARRIED FORWARD	 <u><u>37,769</u></u>

8. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 May 2021 and 30 April 2022	235	1	200	436
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
DEPRECIATION				
At 1 May 2021	158	-	149	307
Charge for year	20	-	13	33
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 April 2022	178	-	162	340
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET BOOK VALUE				
At 30 April 2022	57	1	38	96
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>
At 30 April 2021	77	1	51	129
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>

9. STOCKS

	2022 £	2021 £
Stocks	100	100
	<u><u> </u></u>	<u><u> </u></u>

LITTLE HANDS DESIGN

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 APRIL 2022

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other debtors	12,111	5,540
Prepayments	480	4,195
	<u>12,591</u>	<u>9,735</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	2,297	1,626
Social security and other taxes	266	29
Other creditors	8,157	8,957
Accrued expenses	1,151	1,000
	<u>11,871</u>	<u>11,612</u>

12. MOVEMENT IN FUNDS

	At 1.5.21 £	Net movement in funds £	At 30.4.22 £
Unrestricted funds			
General fund	37,769	(4,528)	33,241
	<u>37,769</u>	<u>(4,528)</u>	<u>33,241</u>
TOTAL FUNDS	<u>37,769</u>	<u>(4,528)</u>	<u>33,241</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	62,280	(66,808)	(4,528)
	<u>62,280</u>	<u>(66,808)</u>	<u>(4,528)</u>
TOTAL FUNDS	<u>62,280</u>	<u>(66,808)</u>	<u>(4,528)</u>

Comparatives for movement in funds

	At 1.5.20 £	Net movement in funds £	At 30.4.21 £
Unrestricted funds			
General fund	21,579	16,190	37,769
	<u>21,579</u>	<u>16,190</u>	<u>37,769</u>
TOTAL FUNDS	<u>21,579</u>	<u>16,190</u>	<u>37,769</u>

LITTLE HANDS DESIGN

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 APRIL 2022

12. 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	66,275	(50,085)	16,190
TOTAL FUNDS	<u>66,275</u>	<u>(50,085)</u>	<u>16,190</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.5.20 £	Net movement in funds £	At 30.4.22 £
Unrestricted funds			
General fund	21,579	11,662	33,241
TOTAL FUNDS	<u>21,579</u>	<u>11,662</u>	<u>33,241</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	128,555	(116,893)	11,662
TOTAL FUNDS	<u>128,555</u>	<u>(116,893)</u>	<u>11,662</u>

13. RELATED PARTY DISCLOSURES

Little Hands Design has an Intellectual Property Agreement with Mrs Jacoby (a director and trustee) and under the agreement the charity pays Mrs Jacoby a fee for the use of her Intellectual Property as follows:-

	2022 £	2021 £
Intellectual property	5,041	5,157

Mrs Jacoby has been also paid for teaching.

The amounts paid were as follows:-

	2022 £	2021 £
Teaching	-	942

Payments to Mrs Jacoby are allowed under the Articles of Association of Little Hands Design.

At the balance sheet date the Charity owed Mrs Jacoby £6,678 (2021: £7,623).

LITTLE HANDS DESIGN

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 APRIL 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	380	1,800
Gift aid	5	13
	385	1,813
Other trading activities		
Course fees	61,894	64,461
Investment income		
Deposit account interest	1	1
Total incoming resources	62,280	66,275
 EXPENDITURE		
Other trading activities		
Opening stock	100	100
Purchases	75	135
Subcontractors	24,692	19,523
Classroom hire	6,654	5,556
Intellectual property fee	5,441	5,157
Closing stock	(100)	(100)
	36,862	30,371
Other		
Wages	14,287	12,500
Pensions	63	1,000
	14,350	13,500
Support costs		
Management		
Rent	1,150	-
Insurance	842	952
Advertising	836	498
Travel expenses	248	71
	3,076	1,521
Finance		
Bank charges	894	964
Information technology		
Telephone	100	(42)
Postage and stationery	275	259
Carried forward	375	217

This page does not form part of the statutory financial statements

LITTLE HANDS DESIGN

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 APRIL 2022

	2022 £	2021 £
Information technology		
Brought forward	375	217
Repairs and renewals	1,013	711
Sundries	969	47
Licences	233	53
Reference materials	3,419	851
Computer costs	1,448	504
Staff training	2,500	300
	9,957	2,683
 Other		
Plant and machinery	20	25
Computer equipment	13	21
	33	46
 Governance costs		
Accountancy fees	1,460	1,000
Legal fees	176	-
	1,636	1,000
 Total resources expended		
	66,808	50,085
 Net (expenditure)/income		
	(4,528)	16,190

This page does not form part of the statutory financial statements

LITTLE HANDS DESIGN

England & Wales - Charity number 1180116

Accounts

Registered Number: 10191361
Charity Number: 1180116

**Little Hands Design
(A company Limited by Guarantee)**

**Annual Report and Unaudited Accounts
for the year ended**

30th April 2021

**Little Hands Design
Annual Report and Unaudited Accounts
for the year ended 30th April 2021**

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Little Hands Design**Registered Number: 10191361****Charity Number: 1180116****Directors and Trustees report
for the year ended 30th April 2021**

The directors & trustees present their report and the unaudited financial statements for the year ended 30th April 2021.

Charitable Status

On the 27th September 2018 the Company was registered as a charity. Prior to that the company had been a Community Interest Company (CIC).

Charity Trustees / Company Directors

The following people served as trustees/directors during the year.

Astrid Jacoby
Priya Chandaria
Afsaneh Parvizi-Wayne

Structure, governance and management

Little Hands Design is incorporated as a private company limited by guarantee having no share capital and its governing document is its articles of association which were amended on 15th August 2018.

The company's registration number is 10191361 (England & Wales) and its registered office and principal address is 67 Belsize Lane, London, NW3 5AU.

Little Hands Design is registered as a charity under registration number 1180116 .

The liability of each member is limited to £1.

New trustees are appointed by the current trustees after considering their expertise with regards to the requirements of the charity.

Objectives and activities

The charity's objectives are the following:-

- 1 To advance for the benefit of the public education in the arts and, in particular (but not limited to), the art of fashion design and garment making.
- 2 To advance in life and help young fashion designers in necessitous circumstances by the provision of studio space and education in fashion design.

Little Hands Design**Registered Number: 10191361****Charity Number: 1180116****Directors and Trustees report
for the year ended 30th April 2021**

The charity's trustees have acted with due regard to the public benefit requirement as set out in the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act. They decided that with regard to the charity's first objective that the first actions of the charity should be to focus on sustainable fashion. To further this benefit the trustees decided that the first focus would be on approaching local state schools to offer courses on sustainable fashion in both primary and secondary schools.

As noted in last years trustees report, three weeks of Easter Courses in 2020 were piloted online during the first National lockdown. During lockdown the course fees were reduced, however after the success of the pilot courses, fees returned to their previous structure. Courses after the May Half Term then ran flexibly between in person and online depending on the restrictions in place at the time.

Little Hands Design has continued to be active in St Margaret's School Hampstead, which ran online course when restrictions applied. The charity also ran a part funded online course at Salusbury Primary school in Brent for Summer Term 2020, half of Autumn term 2020 and Spring 2021. These courses follow the charity's objectives by continuing to give in depth exposure to the ideas of fashion and garment making in the context of sustainability. This included weekly calls to action to help pupils engage and understand the complex issues surrounding the role of fashion within the economy and how to act, based on ideas of sustainability.

During Covid-19 lockdowns, Little Hands Design offered a free weekly online session called 'Green Stitch Social Club' as a response. This offered an hour of demonstrating hands on skills, and a place for the community to share their projects whilst in isolation.

Achievements and performance

A summary of the main achievements during the year are as follows:-

- Little Hands Design has continued to run weekly courses in a state school and a weekly course at a private school.
- Little Hands Design continues to run weekly After school and Saturday courses and School holiday courses at the London School of Mosaic, which are open to local residents.
- Little Hands Design ran courses online during national lockdown due to Covid-19.

Little Hands Design**Registered Number: 10191361****Charity Number: 1180116****Directors and Trustees report
for the year ended 30th April 2021**

- Little Hands has continued to support a local designer and continues to run a course for the Helen Bamber Foundation for refugees and people who have suffered from human cruelty. Little Hands Design facilitated week long summer holiday courses with local charities at Alexandra Palace and Sir HVH Arts and a workshop for a local charity, the Kentish Town City Farm, during October Half Term. This workshop involved making Halloween masks from fashion industry waste. The Charity continued to collaborate with local sustainable label, Made in Camden, through an illustration and style project with Little Hands Design Students. Little Hands Design ran a 'Boomerang Bag' workshop with local group Park the Plastic, with the aim to reduce single use plastic bags in the area. The Charity took part in the Global Action Plan's Youth Climate Summit with International School Haileybury Almaty in three presentations that involved three Little Hands Design students and two Haileybury Almaty students.
- Little Hands continues to provide volunteering opportunities including for the Duke of Edinburgh Award Scheme.

Future plans

As noted last year, Little Hands Design plans to continue running the courses that it has run for several years but with its main focus now being on running courses in state schools. In the prior year, the trustees decided to cut classes by a third, as they felt that this would be a more effective way of carrying out its objectives, especially as this allows it to focus more on courses in state schools. With the Covid-19 Pandemic, the focus was to continue with the courses, run in the schools that the charity was operating in, and also courses at the London School of Mosaic premises wherever possible. The Trustees believe that this has been successfully achieved as can be seen by the increase in Course Fees received for the year under review compared to the prior year.

As noted last year, despite the outbreak of Covid-19 and the subsequent lockdowns, the charity has been able to adapt to the situation as it evolved. Courses can still be held on line and also the charity has adapted to teaching at a social distance. The Trustees believe that this will enable the charity to continue with its work in a similar way to the year under review and should there be any future lockdown, or changes to social distancing rules, the Trustees feel that they are in position to adapt to these changes should this be required.

Little Hands Design**Registered Number: 10191361****Charity Number: 1180116****Directors and Trustees report
for the year ended 30th April 2021**

Little Hands Design celebrated 20 years of operating in 2021. To commemorate the occasion Little Hands Design has published a book which was launched in the summer of 2021 with a Festival open to the public. Some funds raised from the book will go towards supplying free copies of the book to underprivileged schools and organisations, in order to make sustainability education accessible for all.

Financial review

Income from course fees was higher than previous year and the trustees are pleased with this considering there were various lockdowns. This increase was partly due to holding online courses in the year. The Trustees feel that this shows that the Charity adapted itself very well in very testing times. The charity was also very grateful to receive Donations of £1,800 and would like to thank those that made them.

The Charity made a surplus of £16,190 in the reporting year compared to a surplus of £7,654 the previous year and the Trustees are pleased with this considering the Covid pandemic and the situation that evolved during the year.

After considering the effects of Covid-19 and the way the charity has adapted to this the Trustees consider that the funds at 30th April 2021 are sufficient to enable the Charity to continue for the foreseeable future.

The reserve policy continues to be to maintain a general reserve at level which protects Little Hands Design from short term changes to circumstances but at the same time not retaining income longer than necessary.

The Charity has the power to set aside funds for special purposes or as reserves against future expenditure.

The trustees are satisfied with the level of reserves at the reporting date.

Little Hands Design**Registered Number: 10191361****Charity Number: 1180116****Directors and Trustees report
for the year ended 30th April 2021****Trustees' responsibilities**

The trustees (who are also Directors of Little Hands Design for the purposes of company law) are responsible for preparing the trustees report and financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (Financial Reporting Standard 102 and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors 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 UK 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 company will continue in business.

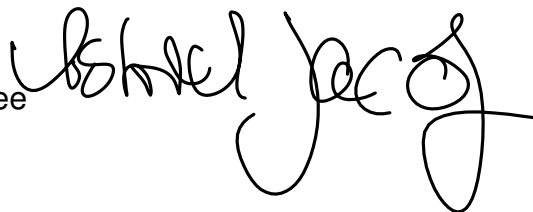
The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company special provisions

This report has been prepared in accordance with the special provisions for small companies of the Companies Act 2006.

This report was approved by the board on 29th Nov and signed on its behalf.

Astrid Jacoby
Director & Trustee



Little Hands Design

Independent examiners report for the year ended 30th April 2021

I report to the charity trustees on my examination of the accounts of Little Hands Design, charity number, 1180116 ('the charity') for the year ended 30th April 2021 which comprise the Statement of Financial Activities (including Income and Expenditure Account and Statement of Total Recognised Gains and Losses) the Balance Sheet and related notes.

Responsibilities and basis of report

As the charity's trustees (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2011 ("the Act").

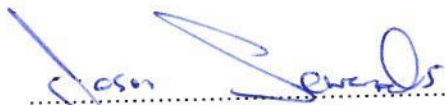
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect,:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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.



Jason Swards FCCA

of

JTS Accountancy Limited
T/A Thelsons Chartered Certified Accountants
2 Kington House
Mortimer Crescent
London
NW6 5NU

DATE: 15TH DECEMBER 2021

Little Hands Design**Registered Number: 10191361****Charity Number: 1180116****Statement of Financial Activities (including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)
for the year ended 30th April 2021**

		Unrestricted Funds	Unrestricted Funds
	Note	2021 £	2020 £
Income from:			
Trading activities		64,461	58,386
Total income	4	<u>64,461</u>	<u>58,386</u>
Expenditure on:			
Costs attributable to trading		(30,371)	(21,937)
Total expenditure		<u>(30,371)</u>	<u>(21,937)</u>
Gross surplus		34,090	36,449
Administrative expenses		(19,714)	(39,318)
Net income (expenditure) before donations		<u>14,376</u>	<u>(2,869)</u>
Other operating income			
Bank interest received		1	-
Donations received	19	1,800	10,523
Gift aid received	19	<u>13</u>	<u>-</u>
Net movement in funds & Net Income(expenditure)		16,190	7,654
Reconciliation of funds:			
Total funds brought forward		21,579	13,925
Total funds carried forward		<u><u>£37,769</u></u>	<u><u>£21,579</u></u>

Little Hands Design
Registered Number: 10191361
Charity Number: 1180116

Balance Sheet
as at 30th April 2021

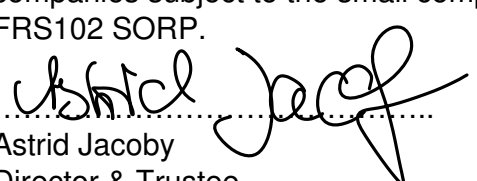
		Unrestricted Funds		Unrestricted Funds	
	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Plant and equipment	12		129		175
Current assets					
Stock	13	100		100	
Book publishing costs c/fwd	14	2,545		-	
Debtors	15	5,540		13,976	
Cash at bank and in hand	16	39,417		12,176	
Prepayments		1,650		650	
Total current assets		<u>49,252</u>		<u>26,902</u>	
Creditors: Amounts falling due within one year	17	<u>(11,612)</u>		<u>(5,498)</u>	
Net current assets			<u>37,640</u>		<u>21,404</u>
Total assets less current liabilities			<u>37,769</u>		<u>21,579</u>
Net assets			<u><u>£37,769</u></u>		<u><u>£21,579</u></u>
Funds of the Charity	18				
Unrestricted funds			<u>37,769</u>		<u>21,579</u>
Total funds			<u><u>£37,769</u></u>		<u><u>£21,579</u></u>

For the year ended 30th April 2021 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the act.

The trustees/directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provision of FRS102 SORP.


 Astrid Jacoby
 Director & Trustee

Approved by the trustees and board on.....

Little Hands Design
Registered Number: 10191361
Charity Number: 1180116

Notes to the accounts
for the year ended 30th April 2021

1 General information

Little Hands Design is a private company, limited by Guarantee (with no share capital), and registered in England & Wales. Its registered office is 67 Belsize Lane, London, NW3 5AU.

On the 27th September 2018 the company was registered as a charity.

2 Basis of preparation

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 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)" (as amended for accounting periods commencing from 1 January 2019) and section 1a of FRS102. 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 on the grounds that the company is small.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The accounts present a true and fair view and no changes have been made to the principal accounting policies adopted below.

Going concern

At the time of approving the accounts, 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 accounts.

Little Hands Design
Registered Number: 10191361
Charity Number: 1180116

Notes to the accounts
for the year ended 30th April 2021

Revenue recognition

Income is included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

The charity's main source of income is from running classes in the furtherance of its objectives. Income from these classes is recognised when the general recognition criteria are met. This is usually when the course fees are received by the charity.

The trustees consider that it would be impractical to calculate any deferred income for course fees received at the accounts year end for courses that had not yet been carried out. The trustees do not consider these amounts to be material.

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Little Hands Design often receives gifts of fabric etc, which is used in the courses run by the charity. Due to the impracticality of calculating a fair value these donations are not valued.

The value of any voluntary help received is not included in the accounts.

Little Hands Design
Registered Number: 10191361
Charity Number: 1180116

Notes to the accounts
for the year ended 30th April 2021

Expenditure and Liabilities

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources. Expenditure is accounted for on an accruals basis.

No material item of deferred income has been included in the accounts.

The charity has creditors which are measured at settlement amounts.

The charity has incurred expenditure on support costs.

Taxation

Prior to becoming a Charity on the 27th September 2018 the Company had been a CIC and was liable to Taxation.

As a charity the company is exempt from taxation on its charitable activities.

Tangible fixed assets

Tangible fixed assets are capitalised if they can be used for more than one year and are valued at cost or a reasonable value on receipt.

Fixed assets are carried at cost less accumulated depreciation.

Depreciation is calculated so as to write off the cost of an asset, less its residual value, over its estimated useful life as follows:

Plant and machinery	25% Reducing balance
Fixtures & fittings	25% Reducing balance
Computer Equipment	25% Reducing balance

Stocks

Stocks of materials etc used in classes run by the charity are valued at cost.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount. Subsequently, they are measured at the cash or other consideration expected to be received.

Little Hands Design
Registered Number: 10191361
Charity Number: 1180116

Notes to the accounts
for the year ended 30th April 2021

Cash at bank and in hand

Cash at bank and in hand along consists of monies held in a Lloyds bank account along with a small petty cash balance.

Pension contributions

Little Hands Design contributes to qualifying pension schemes for its employees. Contributions payable are charged to the statement of financial activities in the period to which they relate.

3 Critical accounting estimates and judgements

No significant judgements have had to be made by the directors in preparing these financial statements.

4 Income from trading

	2021	2020
	£	£
Course fees	64,461	58,386

5 Average number of full time equivalent employees during the year

2021	2020
Number	Number
1	1

Mrs Jacoby, who is a Trustee and Director had been the sole employee of the charity until December 2019. Being the sole employee Mrs Jacoby was therefore involved in all aspects of the day to day running of the charity.

In January 2020, Mrs Jacoby stepped back from the charity and a Senior Manager was appointed to carry out the day to day running of the charity. The senior manger is contracted to work 20 hours per week.

6 Depreciation

Included in administrative expenses are the following:

	2021	2020
	£	£
Depreciation	46	64
(Profit) /Loss on disposal of fixed assets	-	-

Little Hands Design
Registered Number: 10191361
Charity Number: 1180116

Notes to the accounts
for the year ended 30th April 2021

7 Transactions with Trustees and Directors

Little Hands Design has an Intellectual Property Agreement with Mrs Jacoby (a director and trustee) and under the agreement the charity pays Mrs Jacoby a fee for the use of her Intellectual Property as follows:-

	2021	2020
Intellectual property	<u>5,157</u>	<u>708</u>

As set out below, Mrs Jacoby also received paid remuneration from an employment with Little Hands Design. This remuneration is only in respect of services she provides as a staff member and not in respect of her services as a trustee.

Mrs Jacoby remuneration	2021	2020
	£	£
Salary	-	18,750
Pension contributions	-	4,000
Employers National Insurance	-	978
	<u>-</u>	<u>23,728</u>

Since January 2020 Mrs Jacoby has been also paid for teaching.

The amounts paid were as follows:-	2021	2020
	£	£
Teaching	<u>942</u>	<u>720</u>

Payments to Mrs Jacoby are allowed under the Articles of Association of Little Hands Design.

At the balance sheet date the Charity owed Mrs Jacoby £7,623 (2020: £2,821).

Little Hands Design
Registered Number: 10191361
Charity Number: 1180116

Notes to the accounts
for the year ended 30th April 2021

8 Staff costs	2021	2020
	£	£
Directors salary	-	18,750
Directors pension costs	-	4,000
Staff salaries	12,500	4,167
Staff pension costs	1,000	333
Employers NIC	929	1,154
NIC rebate	(929)	(1,154)
	<u>13,500</u>	<u>27,250</u>

No employee received employee benefits of greater than £60,000.

The salaries paid to key management in the year including employers National Insurance contributions were:-

	2021	2020
	£	£
Director	-	23,728
Senior Manager	<u>14,429</u>	<u>4,676</u>

The charity is able to reduce its employers National Insurance to nil in both years due to the HMRC employment allowance.

9 Defined contribution pension contributions	2021	2020
	£	£
Contributions	<u>1,000</u>	<u>4,333</u>

10 Trustees expenses

Subject to the payments noted above, during both the period under review and the previous accounting period no trustee received reimbursement of any expenses.

11 Independent Examiners Fees	2021	2020
	£	£
Independent examiners fees for reporting on the accounts	850	850
Other fees paid to the independent examiner	150	150
	<u>1,000</u>	<u>1,000</u>

Little Hands Design
Registered Number: 10191361
Charity Number: 1180116

Notes to the accounts
for the year ended 30th April 2021

12 Tangible fixed assets
Plant and equipment

	Plant & Machinery	Fixtures & Fittings	Computer Equipment	Total
Cost	£	£	£	£
At 01/05/2020	235	1	200	436
Additions	-	-	-	-
Disposals	-	-	-	-
At 30/04/2021	<u>235</u>	<u>1</u>	<u>200</u>	<u>436</u>
Depreciation				
At 01/05/2020	133	-	128	261
Charge for the year	25	-	21	46
Adjustment on disposal	-	-	-	-
At 30/04/2021	<u>158</u>	<u>-</u>	<u>149</u>	<u>307</u>
Carrying amount				
At 30/04/2021	<u>£77</u>	<u>£1</u>	<u>£51</u>	<u>£129</u>
At 30/04/2020	<u>£102</u>	<u>£1</u>	<u>£72</u>	<u>£175</u>

13 Stocks	2021	2020
	£	£
Stock of materials	<u>£100</u>	<u>£100</u>

14 Book publishing costs

Costs carried forwards	<u>£2,545</u>	<u>-</u>
------------------------	---------------	----------

To celebrate Little Hands Design being 20 years old, a book entitled "Look and Feel Good without Harming our World" was published in July 2021. During the year to 30th April 2021 there was expenditure relating to this book which has been carried forward to be expensed in the year to 30th April 2022.

Little Hands Design
Registered Number: 10191361
Charity Number: 1180116

**Notes to the accounts
for the year ended 30th April 2021**

15 Debtors	2021	2020
	£	£
Trade debtors	-	-
Other debtors	5,540	13,976
	<u>£5,540</u>	<u>£13,976</u>

Included in other debtors is a balance in a PayPal account of £5,540 (2020: £9,804).

16 Cash at bank and in Hand	2021	2020
	£	£
Bank accounts	39,377	12,136
Petty cash	40	40
	<u>£39,417</u>	<u>£12,176</u>

Monies held in a PayPal account are classified as a debtor. The balance at 30th April 2021 was £5,540 (2020: £9,804).

17 Creditors: Amounts falling due within one year	2021	2020
	£	£
Trade creditors	1,626	1,244
Taxation & social security	29	-
Other creditors	9,957	4,254
	<u>£11,612</u>	<u>£5,498</u>

18 Funds	2021	2020
Unrestricted Funds	£	£
Balance at beginning of the accounting period	21,579	13,925
Net movement in funds	16,190	7,654
Unrestricted Funds Carried forward	<u>£37,769</u>	<u>£21,579</u>

Little Hands Design
Registered Number: 10191361
Charity Number: 1180116

Notes to the accounts
for the year ended 30th April 2021

19 Donations received **2021** **2020**

The charity received various monetary donations in the year totalling:-

Donations	£1,800	£10,523
Gift Aid received on eligible donations	<u>£13</u>	<u>£0</u>

The Trustees are very grateful to the donors as these donations have enabled it to carry out the running of courses in line with its objectives.

Other donations

Little Hands Design receives donations of fabric and other materials that it uses in its work. These are not valued and do not form part of the accounting records.

20 Volunteers

Little Hands Design receives invaluable help from volunteers which includes:-

- 2 Duke of Edinburgh's Award students volunteering as part of the award.
- Assistance with administration and marketing.
- Assistance with social media and administration.
- Providing an online craft activity during the winter lockdown.

21 Related party transactions.

Other than the transactions mentioned above relating to trustees, there were no other related party transactions.

Little Hands Design
Registered Number: 10191361
Charity Number: 1180116

Detailed Statement of Financial Activities (including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)
for the year ended 30th April 2021

	Unrestricted funds		Unrestricted funds	
	2021		2020	
	£	£	£	£
INCOME				
Course fees		64,461		58,386
COSTS ATTRIBUTABLE TO TRADING				
Opening stock	100		500	
Purchases	135		478	
Closing stock	(100)		(100)	
	135		878	
Sub contractors	19,523		14,367	
Class room hire	5,556		5,984	
Intellectual property fee	5,157	(30,371)	708	(21,937)
Gross surplus		34,090		36,449
ADMINISTRATIVE EXPENSES				
Directors & Employees	13,500		27,250	
Legal & professional costs	1,000		2,860	
Property costs	-		1,088	
General administrative expenses	5,167		8,077	
Sundry expenses	47	(19,714)	43	(39,318)
Net (expenditure)/income before donations		14,376		(2,869)
Bank interest received	1		-	
Donations received	1,800		10,523	
Gift Aid received	13	1,814	-	10,523
Corporation tax prior year				
Net incoming/(outgoing) resources before tax		16,190		7,654
Taxation (prior to becoming a charity)		-		-
Net movement in funds		16,190		7,654
Reconciliation of funds:				
Total funds brought forward		21,579		13,925
Total funds carried forward		<u>£37,769</u>		<u>£21,579</u>

Little Hands Design
Registered Number: 10191361
Charity Number: 1180116

Detailed expenses
for the year ended 30th April 2021

	2021		2020	
	£	£	£	£
Directors & Employees				
<i>Directors</i>				
<i>Directors salary</i>		-		18,750
<i>Employees</i>				
<i>Directors pension costs</i>	-		4,000	
<i>Staff salaries</i>	12,500		4,167	
<i>Employers NIC</i>	929		1,154	
<i>NIC rebate</i>	(929)		(1,154)	
<i>Staff pension costs</i>	1,000	13,500	333	8,500
		<u>£13,500</u>		<u>£27,250</u>
Legal & professional costs				
<i>Independent examination</i>	850		850	
<i>Other accountancy and advice</i>	150		150	
<i>Administration assistance</i>	-		-	
<i>Legal</i>	-		1,860	
<i>Professional</i>	-		-	
<i>Consultancy</i>	-		-	
		<u>£1,000</u>		<u>£2,860</u>
Property costs				
<i>Light, heat and power</i>	-		(85)	
<i>Office rent</i>	-		1,150	
<i>Rates</i>	-		23	
<i>Cleaning</i>	-		-	
		-		<u>£1,088</u>

Little Hands Design
Registered Number: 10191361
Charity Number: 1180116

Detailed expenses
for the year ended 30th April 2021

	2021		2020	
	£	£	£	£
General administrative expenses				
Advertising & promotion				
<i>Advertising</i>		498		1,212
Bank, credit cards & other financial charges				
<i>Bank and PayPal charges</i>	964		726	
<i>Interest paid</i>	-		9	
		964		735
Depreciation				
<i>Depreciation</i>	46		64	
<i>Profit/(loss) on disposal of assets</i>	-	46	-	64
Entertaining				
<i>Client entertainment</i>		-		-
Insurance				
<i>Insurance</i>		952		691
Travel & subsistence				
<i>Travel</i>		71		261
Administration and office expenses				
<i>Telephone</i>	(42)		2,841	
<i>Licences</i>	53		180	
<i>Office repairs and renewals</i>	711		1,098	
<i>Printing, postage and stationery</i>	259		435	
<i>Reference materials</i>	851		325	
<i>Computer software & support</i>	504		149	
<i>Staff training</i>	300		86	
<i>Other office</i>	-	2,636	-	5,114
		<u>£5,167</u>		<u>£8,077</u>
Sundry expenses				
<i>Miscellaneous expenses</i>		<u>£47</u>		<u>£43</u>