

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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## **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**

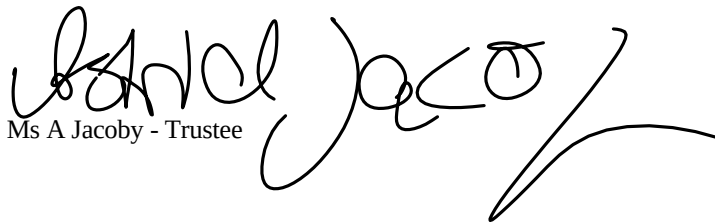
Ms P Chandaria  
Ms A Jacoby  
Ms A Parvizi-Wayne  
Ms R Reed (appointed 9.5.22)

**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<br>Unrestricted<br>fund<br>£ | 2021<br>Total<br>funds<br>£ |
|----------------------------------------|-------|-----------------------------------|-----------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>      |       |                                   |                             |
| Donations and legacies                 |       | 385                               | 1,813                       |
| Other trading activities               | 2     | 61,894                            | 64,461                      |
| Investment income                      | 3     | 1                                 | 1                           |
| <b>Total</b>                           |       | <u>62,280</u>                     | <u>66,275</u>               |
| <br><b>EXPENDITURE ON</b>              |       |                                   |                             |
| Raising funds                          |       | 36,862                            | 30,371                      |
| <br>Other                              |       | <u>29,946</u>                     | <u>19,714</u>               |
| <b>Total</b>                           |       | <u>66,808</u>                     | <u>50,085</u>               |
| <br><b>NET INCOME/(EXPENDITURE)</b>    |       | (4,528)                           | 16,190                      |
| <br><b>RECONCILIATION OF FUNDS</b>     |       |                                   |                             |
| Total funds brought forward            |       | <u>37,769</u>                     | <u>21,579</u>               |
| <br><b>TOTAL FUNDS CARRIED FORWARD</b> |       | <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<br>Unrestricted<br>fund<br>£ | 2021<br>Total<br>funds<br>£ |
|----------------------------------------------|-------|-----------------------------------|-----------------------------|
| <b>FIXED ASSETS</b>                          |       |                                   |                             |
| Tangible assets                              | 8     | 96                                | 129                         |
| <b>CURRENT ASSETS</b>                        |       |                                   |                             |
| Stocks                                       | 9     | 100                               | 100                         |
| Debtors                                      | 10    | 12,591                            | 9,735                       |
| Cash at bank and in hand                     |       | 32,325                            | 39,417                      |
|                                              |       | <hr/>                             | <hr/>                       |
|                                              |       | 45,016                            | 49,252                      |
| <b>CREDITORS</b>                             |       |                                   |                             |
| Amounts falling due within one year          | 11    | (11,871)                          | (11,612)                    |
|                                              |       | <hr/>                             | <hr/>                       |
| <b>NET CURRENT ASSETS</b>                    |       | 33,145                            | 37,640                      |
|                                              |       | <hr/>                             | <hr/>                       |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | 33,241                            | 37,769                      |
|                                              |       | <hr/>                             | <hr/>                       |
| <b>NET ASSETS</b>                            |       | 33,241                            | 37,769                      |
|                                              |       | <hr/>                             | <hr/>                       |
| <b>FUNDS</b>                                 | 12    |                                   |                             |
| Unrestricted funds                           |       | 33,241                            | 37,769                      |
|                                              |       | <hr/>                             | <hr/>                       |
| <b>TOTAL FUNDS</b>                           |       | 33,241                            | 37,769                      |
|                                              |       | <hr/>                             | <hr/>                       |

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

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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<br>£ |
|-----------------------------------|------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b> |                        |
| Donations and legacies            | 1,813                  |
| Other trading activities          | 64,461                 |
| Investment income                 | 1                      |
| <b>Total</b>                      | <u>66,275</u>          |
| <b>EXPENDITURE ON</b>             |                        |
| 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<br>fund<br>£ |
|----------------------------------------|---------------------------|
| Other                                  | 19,714                    |
| <b>Total</b>                           | <u>50,085</u>             |
| <br><b>NET INCOME</b>                  | <br>16,190                |
| <br><b>RECONCILIATION OF FUNDS</b>     |                           |
| Total funds brought forward            | 21,579                    |
| <br><b>TOTAL FUNDS CARRIED FORWARD</b> | <br><u><u>37,769</u></u>  |

**8. TANGIBLE FIXED ASSETS**

|                                 | Plant and<br>machinery<br>£ | Fixtures<br>and<br>fittings<br>£ | Computer<br>equipment<br>£ | Totals<br>£              |
|---------------------------------|-----------------------------|----------------------------------|----------------------------|--------------------------|
| <b>COST</b>                     |                             |                                  |                            |                          |
| At 1 May 2021 and 30 April 2022 | 235                         | 1                                | 200                        | 436                      |
|                                 | <u>          </u>           | <u>          </u>                | <u>          </u>          | <u>          </u>        |
| <b>DEPRECIATION</b>             |                             |                                  |                            |                          |
| 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>        |
| <b>NET BOOK VALUE</b>           |                             |                                  |                            |                          |
| 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<br>£                | 2021<br>£                |
|--------|--------------------------|--------------------------|
| 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<br>£ | Net<br>movement<br>in funds<br>£ | At<br>30.4.22<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 37,769         | (4,528)                          | 33,241             |
|                           | <u>37,769</u>  | <u>(4,528)</u>                   | <u>33,241</u>      |
| <b>TOTAL FUNDS</b>        | <u>37,769</u>  | <u>(4,528)</u>                   | <u>33,241</u>      |

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

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

**Comparatives for movement in funds**

|                           | At 1.5.20<br>£ | Net<br>movement<br>in funds<br>£ | At<br>30.4.21<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 21,579         | 16,190                           | 37,769             |
|                           | <u>21,579</u>  | <u>16,190</u>                    | <u>37,769</u>      |
| <b>TOTAL FUNDS</b>        | <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<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 66,275                     | (50,085)                   | 16,190                    |
|                           | <hr/>                      | <hr/>                      | <hr/>                     |
| <b>TOTAL FUNDS</b>        | <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<br>£ | Net<br>movement<br>in funds<br>£ | At<br>30.4.22<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 21,579         | 11,662                           | 33,241             |
|                           | <hr/>          | <hr/>                            | <hr/>              |
| <b>TOTAL FUNDS</b>        | <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<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 128,555                    | (116,893)                  | 11,662                    |
|                           | <hr/>                      | <hr/>                      | <hr/>                     |
| <b>TOTAL FUNDS</b>        | <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<br>£ | 2021<br>£ |
|-----------------------|-----------|-----------|
| Intellectual property | 5,041     | 5,157     |
|                       | <hr/>     | <hr/>     |

Mrs Jacoby has been also paid for teaching.

The amounts paid were as follows:-

|          | 2022<br>£ | 2021<br>£ |
|----------|-----------|-----------|
| Teaching | -         | 942       |
|          | <hr/>     | <hr/>     |

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<br>£    | 2021<br>£    |
|---------------------------------|--------------|--------------|
| <b>INCOME AND ENDOWMENTS</b>    |              |              |
| <b>Donations and legacies</b>   |              |              |
| Donations                       | 380          | 1,800        |
| Gift aid                        | 5            | 13           |
|                                 | <hr/> 385    | <hr/> 1,813  |
| <b>Other trading activities</b> |              |              |
| Course fees                     | 61,894       | 64,461       |
| <b>Investment income</b>        |              |              |
| Deposit account interest        | 1            | 1            |
|                                 | <hr/>        | <hr/>        |
| <b>Total incoming resources</b> | 62,280       | 66,275       |
| <br><b>EXPENDITURE</b>          |              |              |
| <b>Other trading activities</b> |              |              |
| 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)        |
|                                 | <hr/> 36,862 | <hr/> 30,371 |
| <b>Other</b>                    |              |              |
| Wages                           | 14,287       | 12,500       |
| Pensions                        | 63           | 1,000        |
|                                 | <hr/> 14,350 | <hr/> 13,500 |
| <b>Support costs</b>            |              |              |
| <b>Management</b>               |              |              |
| Rent                            | 1,150        | -            |
| Insurance                       | 842          | 952          |
| Advertising                     | 836          | 498          |
| Travel expenses                 | 248          | 71           |
|                                 | <hr/> 3,076  | <hr/> 1,521  |
| <b>Finance</b>                  |              |              |
| Bank charges                    | 894          | 964          |
| <b>Information technology</b>   |              |              |
| Telephone                       | 100          | (42)         |
| Postage and stationery          | 275          | 259          |
| Carried forward                 | 375          | 217          |

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**LITTLE HANDS DESIGN**

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

|                                     | 2022<br>£ | 2021<br>£ |
|-------------------------------------|-----------|-----------|
| <b>Information technology</b>       |           |           |
| 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       |
|                                     | <hr/>     | <hr/>     |
|                                     | 9,957     | 2,683     |
| <br><b>Other</b>                    |           |           |
| Plant and machinery                 | 20        | 25        |
| Computer equipment                  | 13        | 21        |
|                                     | <hr/>     | <hr/>     |
|                                     | 33        | 46        |
| <br><b>Governance costs</b>         |           |           |
| Accountancy fees                    | 1,460     | 1,000     |
| Legal fees                          | 176       | -         |
|                                     | <hr/>     | <hr/>     |
|                                     | 1,636     | 1,000     |
| <br>Total resources expended        | <hr/>     | <hr/>     |
|                                     | 66,808    | 50,085    |
| <br><b>Net (expenditure)/income</b> | <hr/>     | <hr/>     |
|                                     | (4,528)   | 16,190    |
|                                     | <hr/>     | <hr/>     |

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