

Little People UK

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

for the year ended

31 May 2019

Registered Charity Number 1161274

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Little People UK

CHARITY REFERENCE AND ADMINISTRATIVE DETAILS
for the year ended 31 May 2019

Trustees	Sam Davis, Chair Ray Griffiths, Vice Chair Stuart Walker, Treasurer Emma-Jayne Belcher Denise Walker Simeon Dyer Colleen Ewart (appointed 1 September 2018) Alex Ewart (appointed 1 September 2018) Darren Todd (appointed 1 September 2018) Annabelle Davis Charlie McGreal Sarah Griffiths
Charity Registered Number	1161274
Registered Office	PO Box 1292 Peterborough PE2 2NT
Secretary	Rebecca Nuttall
Accountants	Duncan & Toplis Enterprise Way Pinchbeck Spalding Lincolnshire PE11 3YR

Little People UK

TRUSTEES' ANNUAL REPORT

for the year ended 31 May 2019

The Trustees present their annual report together with the financial statements of Little People UK (the Charity) for the year ended 31 May 2019. The Trustees confirm that the Annual report and financial statements of the Charity comply with the current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015).

Change of status

On 1st of June 2018 the charity converted to a Charitable Incorporated Organisation (CIO). The charity was previously an unincorporated charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. Constitution

Little People UK is governed by our constitution, adopted on 1 June 2018. This was written following the guidance of and to comply with the charity commission.

The principal object of Little People UK is to provide friendship and support to people with dwarfism, their families and friends, and help build a positive future for those individuals.

b. Method of appointment or election of Trustees

The management of Little People UK is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed, forming a committee.

It is such that there are currently 11 trustees, all of who are nominated to join the committee prior to the annual general meeting and then subsequently voted on to the committee by Little People UK members during the annual general meeting. Each trustee effectively resigns from the committee at the annual general meeting, requiring nomination and election for a subsequent term.

c. Policies adopted for the induction and training of Trustees

The charity provides new Council of Management members with an induction pack and mentoring from the Chair.

d. Organisational structure and decision making

Currently, there are 11 Trustees, including a Chair, Vice Chair, Secretary and Treasurer. All decisions are put to the vote at committee meetings or via poll using email.

e. Risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

OBJECTIVES AND ACTIVITIES

a. Policies and objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the charity commission relating to public benefit and in particular to its supplementary public benefit guidance on:

- 1) The promotion and preservation of good health and the relief of need amongst people (and their families) with any type of dwarfism, in particular but not exclusively by the provision of emotional, educational and social support.
- 2) To advance the education of the public in the subject of dwarfism, in particular but not exclusively by the provision of an educational website and forum for medical professionals.
- 3) The promotion of equality and diversity for the public benefit by:
 - a. Seeking to eliminate discrimination on the grounds of disability, particularly with regard to dwarfism;
 - b. Advancing education and raising awareness of dwarfism; and
 - c. Cultivating a sentiment in favour of equality and diversity with regards to people with dwarfism.

b. Activities for achieving objectives

In order for Little People UK to achieve these objectives, a number of activities are undertaken: we hold a yearly convention that is open to everyone affected by dwarfism (people with dwarfism, parents, siblings friends etc.), where we invite various medical and educational professionals. For example: doctors, physiotherapists and special educational needs coordinators, all with a particular interest in helping individuals with dwarfism (and their families) to lead workshops and seminars. This helps to provide our members with knowledge related to dwarfism, to ensure a positive and supportive future is being created. Further to this, we hold a birthday party, where we provide an inclusive social environment, all members are invited and take part in a number of activities. For example: face painting, crafts, sports, disco, team building etc. providing an equal social environment, where difference and ability are irrelevant.

We have designed leaflets, posters, a website and videos, which share information regarding dwarfism and the people within Little People UK, including information regarding medical issues, social issues (i.e. fact or fiction) and what Little People UK aim to achieve. These can be accessed by medical professionals and schools to help improve the future of people with dwarfism regarding healthcare and education. People who may have only recently been affected by dwarfism, to ensure they are aware support is there if needed, can access these resources. The general public can also access these resources. Through these resources we aim to help break down some of the equality barriers and raise awareness for people with dwarfism, whilst also celebrating, with great pride little people's contributions to social diversity. In addition to this we have started a series of school visits to inform and educate the younger generation.

In the prior year we initiated a loan scheme for equipment to help with mobility and size issues i.e. Scooters, Walking frames and Powered height adjustable chairs. The scheme allowed members to access and evaluate equipment for a 1 year period prior to purchase.

Little People UK

TRUSTEES' ANNUAL REPORT

for the year ended 31 May 2018

FINANCIAL REVIEW

a. Reserves policy

During the year the trustees agrees on a reserves policy that sees the charity hold sufficient reserves to cover 2 years employment costs, convention subsidies and loan scheme costs. This equates to approximately £73,000.

b. Principal funding

The charity's principal funding source is the receipt of unrestricted donations.

PLANS FOR THE FUTURE

Throughout the next year Little People UK will continue to provide support and advice for everyone affected by dwarfism, whether they are current members or new to Little People UK. We will continue to organise one major annual event being the convention and the birthday party will be reorganised, the aim of these events is to provide support socially and medically, whilst also providing support throughout the year through our online forums, emails and our new website.

Trustees' responsibilities statement

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on ~~December 2019~~ and signed on their behalf by:

17 JAN 2020

Stuart Walker, Treasurer



Little People UK
INDEPENDENT EXAMINER'S REPORT
for the year ended 31 May 2019

Little People UK
TRUSTEES' ANNUAL REPORT
for the year ended 31 May 2019

Independent examiner's report to the Trustees of Little People UK

FINANCIAL REVIEW

I report to the charity trustees on my examination of the financial statements of the Charity for the year ended 31 May 2019 which are set out on pages 6 to 14.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 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 giving me cause to believe that in any material respect:

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Dated: 17 January 2020

Alistair Main FCA
Duncan & Toplis Limited
Chartered Accountants
Enterprise Way
Pinchbeck
Spalding
Lincolnshire
PE11 3YR

LITTLE PEOPLE UK

STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 May 2019

		Unrestricted funds	Restricted fund	2019 Total funds	2018 Total funds
		£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	38,835	-	38,835	49,203
Charitable activities	3	29,173	-	29,173	29,379
Other trading activities	4	1,343	-	1,343	1,577
Investment income	5	340	-	340	241
Other income	6	161	-	161	-
		69,852	-	69,852	80,400
EXPENDITURE ON					
Raising funds		3,877	-	3,877	(5,294)
Charitable activities	7	83,041	-	83,041	73,432
Other		6,519	-	6,519	7,632
Total		93,437	-	93,437	75,770
NET (EXPENDITURE)		(23,585)	-	(23,585)	4,630
RECONCILIATION OF FUNDS					
Total funds brought forward		121,666	-	121,666	117,036
TOTAL FUNDS CARRIED FORWARD		98,081	-	98,081	121,666

All income and expenditure derive from continuing activities.

LITTLE PEOPLE UK

BALANCE SHEET

at 31 May 2018

	2018	2017		2019	2018
	£	£		£	£
Current assets					
Stock	2,030	5,658			
Cash at bank	101,628	117,643			
	103,658	123,301			
Creditors: amounts falling due within one year					
	11 (5,577)	(1,635)			
Net current assets					
	98,081	121,666			
Net assets					
	98,081	121,666			
Charity funds					
Unrestricted funds	12 98,081	121,666			
Total funds					
	98,081	121,666			

The financial statements were approved and authorised for issue by the Trustees on 17 January 2020 and signed on their behalf, by:

S. Walker

Stuart Walker, Treasurer

The notes on pages 8 to 11 form part of these financial statements.

LITTLE PEOPLE UK

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 May 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1.1 GENERAL INFORMATION AND BASIS OF PREPARATION

Little People UK is a Charitable Incorporated Organisation whose principle office is in England. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the Charity's operations and principal activities are to provide friendship and support to people with dwarfism, their families and friends, and help build a positive future for those individuals.

The Charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the Charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

As of 1 June 2018, the charity has converted to a Charitable Incorporated Organisation with all assets of the existing charity transferred to this new entity.

1.2 FUNDS

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

1.3 INCOME RECOGNITION

All incoming resources are included in the Statement of Financial Activities (SoFA) when the Charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the Charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the Charity and it is probable that they will be fulfilled.

Income tax recoverable in relation to donations received under Gift Aid is recognised at the date of the submission of the claim.

LITTLE PEOPLE UK

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 May 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES(continued)

1.4 EXPENDITURE RECOGNITION

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

1.5 DEBTORS AND CREDITORS RECEIVABLE / PAYABLE WITHIN ONE YEAR

Debtors are recognised when the Charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

Creditors are recognised when the Charity has a present legal or constructive obligation resulting from a past event and the settlement is expected to result in an outflow of economic benefits.

1.6 FINANCIAL INSTRUMENTS

The Charity holds basic financial instruments.

Section 11.35 of FRS102 SORP 2015 for basic financial instruments requires an entity to disclose the carrying amounts of its financial assets and financial liabilities at the reporting date.

Cash at bank - is classified as a basic financial instrument and is measured at face value.

Liabilities - accruals will be classified as financial instruments and are measured at amortised cost.

1.7 GOING CONCERN

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the Charity to be able to continue as a going concern.

1.8 STOCK

Valuation and work in progress are valued at the lower of cost and estimated selling price less costs to complete and sell and after making due allowance for obsolete and slow-moving items. Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing valuation to their present location and condition.

LITTLE PEOPLE UK

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 May 2018

1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES(continued)

1.9 JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The following judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies that have had the most significant effect on amounts recognized in the financial statements:

Basis of valuation of financial instruments.

2. DONATIONS AND LEGACIES

	2019	2018
	£	£
Fundraiser	28,193	22,719
Donations	10,642	26,484
	<u>38,835</u>	<u>49,203</u>

3. CHARITABLE ACTIVITIES

	2019	2018
	£	£
Convention fees	24,428	23,554
LPUK birthday party	2,776	2,699
Membership fees	1,057	1,256
Events	192	1,520
Loan scheme	720	350
	<u>29,173</u>	<u>29,379</u>

4. OTHER TRADING ACTIVITIES

	2019	2018
	£	£
Sales of merchandise	1,343	1,577
	<u>1,343</u>	<u>1,577</u>

5. INVESTMENT INCOME

	2019	2018
	£	£
Deposit account interest	340	241
	<u>340</u>	<u>241</u>

LITTLE PEOPLE UK

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 May 2018

6. OTHER INCOME

	2019	2018
	£	£
Sundry income	161	-
	<u>161</u>	<u>-</u>

7. EXPENDITURE

	Direct costs	Support costs (See note 5)	Totals
	£	£	£
Raising funds	3,877	-	3,877
Charitable activities	83,041		83,041
Other		6,519	6,519
	<u>86,918</u>	<u>6,519</u>	<u>93,437</u>

8. SUPPORT COSTS

	Other	Governance costs	Totals
	£	£	£
Meeting expenses	120		120
Postage and stationery	293		293
Telephone	82		82
Insurance	-	654	654
Data protection	-	119	119
Sundry	3,283	-	3,283
Accountancy and professional fees	-	1,770	1,770
Justgiving	198	-	198
	<u>3,976</u>	<u>2,543</u>	<u>6,519</u>

9. STAFF COSTS

Staff costs were as follows:

	2019	2018
	£	£
Wages	18,091	18,022
Social Security	1,374	1,360
Pension	555	102
	<u>20,020</u>	<u>19,484</u>

LITTLE PEOPLE UK
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 May 2018

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

2019	2018
No	No
<u>1</u>	<u>1</u>

No employee received remuneration amounting to more than £60,000 in either year.

10. TRUSTEES' AND KEY MANAGEMENT PERSONNEL REMUNERATION AND EXPENSES

The Trustees neither received nor waived any remuneration in the year (2018 - £Nil).

The total amount of employee benefits received by key management personnel is £18,091 (2018 - £18,022). The Charity consider its key management personnel comprise the Trustees as named on page 1 and the Charity's administrator.

During the year, ten Trustees received reimbursement expenses of £6,434 (2018 - ten trustees received reimbursement expenses of £2,767).

**11. CREDITORS:
AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2019	2018
	£	£
Accruals and deferred income	900	900
Other creditors	147	90
Payee & NIC Creditor	3,217	644
Net wages	<u>1,314</u>	<u>-</u>
Total	<u>5,577</u>	<u>1,635</u>

12. STATEMENT OF FUNDS

	Brought forward	Income	Expenditure	Carried forward
	£	£	£	£
UNRESTRICTED FUNDS				
General fund	<u>121,666</u>	<u>69,852</u>	<u>(93,437)</u>	<u>98,081</u>

LITTLE PEOPLE UK

DETAILED STATEMENT OF FINANCIAL POSITION

For the year ended 31 May 2019

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2019 £	2018 £
Net current assets	<u>98,081</u>	<u>-</u>	<u>98,081</u>	<u>121,666</u>
Total	<u>98,081</u>	<u>-</u>	<u>98,081</u>	<u>121,666</u>

14. RELATED PARTY TRANSACTIONS

Expenses for the value of £523 were reimbursed during the year to related parties of the trustees.

LITTLE PEOPLE UK

DETAILED STATEMENT OF FINANCIAL POSITION

For the year ended 31 May 2019

All unrestricted

	2019 £	2018 £
INCOME AND ENDOWMENTS FROM		
<i>Donations and legacies</i>		
Fundraiser	28,193	22,719
Auction sales	-	-
Donations	<u>10,642</u>	<u>26,484</u>
	38,835	49,203
<i>Charitable activities</i>		
Convention fees	24,428	23,554
LPUK birthday party	2,776	2,699
Membership fees	1,057	1,256
Events	192	1,520
Loan scheme	<u>720</u>	<u>350</u>
	<u>29,173</u>	<u>29,379</u>
<i>Other trading activities</i>		
Sales of merchandise	1,343	1,577
<i>Investment income:</i>		
Interest received	340	241
<i>Other incoming resources</i>	-	-
TOTAL RECEIPTS	<u>69,852</u>	<u>80,400</u>
PAYMENTS		
<i>Raising funds</i>		
Merchandise	249	364
Stock	<u>3,628</u>	<u>(5,658)</u>
	<u>3,877</u>	<u>(5,294)</u>
<i>Charitable activities:</i>		
Convention expenses	40,670	34,958
Event costs	4,628	5,788
Advertising and marketing	1,991	1,292
Hotel expenses	5,237	1,087
Mileage	3,469	2,309
Wages	18,091	18,022
Social Security	1,374	1,360
Birthday Party	3,957	3,686
Loan scheme	2,685	4,060
Pension (Nest)	555	102
Web Hosting	<u>384</u>	<u>768</u>
	<u>83,041</u>	<u>73,432</u>

LITTLE PEOPLE UK

DETAILED STATEMENT OF FINANCIAL POSITION continued...

For the year ended 31 May 2019

Other costs		
Postage printing and stationery	293	946
Meeting expenses	120	258
Insurance	654	611
Data protection	119	83
Telephone	82	98
Justgiving	198	420
Sundry	3,283	3,656
Accountancy and professional fees	1,770	1,560
Card fees		
	<u>6,519</u>	<u>7,632</u>
TOTAL PAYMENTS	93,437	75,770
EXCESS PAYMENTS OVER RECEIPTS	(23,585)	4,630