

**LITTLE DROPS CHARITY TRUST**  
**COMPANY LIMITED BY GUARANTEE**  
**FINANCIAL STATEMENTS/**  
**ANNUAL ACCOUNTS**

Charity Number SC028069

**Receipts and Payments Account**  
**for the year ended 30 June 2025**

	<b>2025</b>	<b>2024</b>
	£	£
<b>Receipts</b>		
Donations	<b>19987</b>	20212
Fund raising	<b>35867</b>	60501
Investment income	<b>2266</b>	1771
Total receipts	<b>58120</b>	82484
<b>Payments</b>		
Project work	<b>53107</b>	64862
Fund raising cost	<b>8656</b>	7070
Administrative expenses	<b>1382</b>	808
Total payments	<b>63145</b>	72740
(Deficit)/surplus for the year	<b>-5025</b>	9744

All funds are unrestricted.

**Little Drops Charity Trust**  
Scottish Charity Number SC028069

**Statement of Balances**  
as at 30 June 2025

	2025	2024
		£
<b>Bank and cash in hand</b>		
Opening balance	199278	189534
(Deficit)/surplus for the year	-5025	9744
Closing balance	194253	199278
<b>Reserves</b>		
General fund	194253	199278

All funds are unrestricted.


Approved by the Trustees on



17/3/26

**Lakshmi Manivannan**  
Trustee

and signed on their behalf by



18/3/26

**Dr J Murali**  
Trustee

**LITTLE DROPS CHARITY TRUST  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 30 JUNE 2025**

**1. ACCOUNTING POLICIES**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention and in accordance with FRS102 (issued in September 2015 for accounts from 1 January 2016) The Financial Reporting Standard applicable in the UK and Republic of Ireland.

**Cash flow statement**

The trustees have taken advantage of the exemption in Financial Reporting Standard No 1 (revised) from including a cash flow statement in the financial statements on the grounds that the charity is small.

**Receipts**

Receipts comprise of donations, fundraising, investment income and income from all other sources classified under the headings to which they are directly attributable in accordance with the SORP.

Donations and fundraising income are credited to the statement of financial activities (the "SOFA") in the year which they are received. Investment income and other sources of income are included on an accruals basis and brought in when they fall due.

**Payments**

Payments are accounted for on an accruals basis and have been classified under headings, to which they are directly attributable, in accordance with the SORP.

During the year, grants totalling £53,107 (2024: £64,862) were made for the benefit of 6 (2024: 6) institutions as follows:

Shravana children hearing Centre	£30,563
St. Joseph social service Centre	£6,514
ICWA (Indian Community Welfare Organisation)	£4,634
Little drops Chennai	£4,408
Grace Vision Centre	£3,109
Koodu Social education	£3,879

**Administrative costs**

It consists of the costs of the accounts preparation and any expenditure incurred in compliance with the legal requirements of the charity.

**Taxation status**

The company has charitable status and is exempt from taxation. The company is not registered for VAT and accordingly any irrecoverable VAT is included in the expenditure concerned.

**LITTLE DROPS CHARITY TRUST  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 30 JUNE 2025**

**2. RELATED PARTY TRANSACTIONS**

During the year, the company donated £4,408 to its associated company, Little Drops Charity Trust, Chennai. Dr. Jayanthi Murali is also one of trustees of the Little Drops Charity Trust, Chennai.

**3. COMPANY LIMITED BY GUARANTEE**

Little Drops Charity Trust is a company limited by guarantee. The liability of each member is limited to £1. If any property remains upon the winding up or dissolution of the company after all its debts and liabilities are met, this will not be paid to or distributed among the members of the company. Instead, however, it shall be given or transferred to some Charitable Institution having objectives similar to the objectives of the company.