

APPENDIX 1

OSCr

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period

Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	1	August	2023	To	31	July	2024

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

Little Art Stars

Separated from Little Art School Trust

SC050412

12 Alloway Place, Ayr

Postcode KA7 4HB

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1		Founder		
2		Founder / Chair		
3		Treasurer		
4		Secretary		
5		SENCO / CPO		
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

We have reintegrated into all of our previous schools and expanded into 3 extra schools and launched classes within a community setting within Kilmarnock working with vulnerable children and children / young adults with ASN.

Financial review

Brief statement of the charity's policy on reserves

The charity has a reserves policy of sufficient unrestricted funds to cover three months operating costs, based upon an average operating cost of the prior 12 months. This amount is reviewed monthly, and any risks / concerns are flagged to the Trustee board. There has been no requirement to flag anything during this period.

Details of any deficit

Donated facilities and services (if any)

APPENDIX 3



Report to the trustees/members of
Registered charity number
On the accounts of the charity for the period

Set out on pages

Respective responsibilities of trustees and examiner

Basis of independent examiner's statement

Independent examiner's statement

Signed:**

Name:

Relevant professional qualification(s) or body (if any):

Address:

Independent examiner's report on the accounts

v2

Charity name

Little Art Stars

SC050412

Period start date

Day

Month

Year

1st

August

2023

to

Period end date

Day

Month

Year

31st

July

2024

(remember to include the page numbers of additional sheets)

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Date:

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

** OSCR will accept digital or typed signatures

Little Art Stars

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Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1	August	2023		31	July	2024

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	6,608				6,608	7,715
Legacies					-	
Grants		5,422			5,422	
Receipts from fundraising activities	2,189				2,189	1,684
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	95				95	58
					-	
A1 Sub total	8,892	5,422	-	-	14,314	9,457
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	8,892	5,422	-	-	14,314	9,457
A3 Payments						
Expenses for fundraising activities	966				966	651
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	12,207	5,422			17,629	9,622
Grants and donations	593				593	212
Governance costs:					-	
Audit / independent examination	650				650	600
Preparation of annual accounts	540				540	360
Legal costs					-	
Other	215				215	
					-	
A3 Sub total	15,171	5,422	-	-	20,593	11,445
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	15,171	5,422	-	-	20,593	11,445
Net receipts / (payments)	(6,279)	-	-	-	(6,279)	(1,988)
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(6,279)	-	-	-	(6,279)	(1,988)

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	18,986				18,986	15,884
	Surplus / (deficit) shown on receipts and payments account	(6,279)	5,422			(857)	(5,704)
						-	
						-	
	Cash and bank balances at end of year	12,708	5,422	-	-	18,130	10,180
	(Agree balances with receipts and payments account(s))		5,422	-	-	5,422	3,716

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Laptop	All	175	88	175
		Total	175	88	175

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature

Print Name

Date of approval

			15 April 2025
			15 April 2025

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the charity. Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. During this accounting period all funds were donated and unrestricted or fundraised by the charity and also unrestricted.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)

C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)

C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

Little Art Stars

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Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
NATS	300				300	29
	3,600				3,600	3,000
	100				100	3,000
CMS	342				342	
Troon Roundtable	350				350	
Just Giving	1,916				1,916	1,686
Total	6,608	-	-	-	6,608	7,715

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Big Lottery		5,422	5,422	-
			-	-
			-	-
			-	-
Total	-	5,422	5,422	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Refund	95				95	
					-	
					-	
					-	
					-	
					-	
Total	95	-	-	-	95	-

reference error

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Teacher / Assistant	3,450	5,422			8,872	5,571
Materials	853				853	2,976
Operations / Marketing	3,303				3,303	1,075
Office Expenses	1,008				1,008	
Licence	315				315	
Sponsorship	3,278				3,278	
					-	
					-	
					-	
Total	12,207	5,422	-	-	17,629	9,622

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Additional analysis (2)**5 Breakdown of unrestricted funds**

	Unrestricted fund 1 - enter name of fund below Events	Unrestricted fund 2 - enter name of fund below Donations	Unrestricted fund 3 - enter name of fund below Just Giving	Unrestricted fund 4 - enter name of fund below Refund	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations		4,692	1,916		6,608	7,715
Legacies					-	
Grants					-	
Receipts from fundraising activities	2,189				2,189	
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities				95	95	58
Sub total	2,189	4,692	1,916	95	8,892	7,773
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	2,189	4,692	1,916	95	8,892	7,773
Payments						
Expenses for fundraising activities			966		966	651
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	2,189	9,188	830		12,207	3,918
Grants and donations		593			593	212
Governance costs:					-	
Audit / independent examination		650			650	600
Preparation of annual accounts		540			540	360
Legal costs					-	
Other			120	95	215	
Sub total	2,189	10,971	1,916	95	15,171	5,741
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	2,189	10,971	1,916	95	15,171	5,741
Net receipts / (payments)	0	(6,279)	0	-	(6,279)	2,032
Transfers to / (from) funds					-	
Surplus / (deficit) for year	0	(6,279)	0	-	(6,279)	2,032
Nature and purpose of funds						

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Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
	Donations	Grants				
Receipts						
Donations					-	
Legacies					-	
Grants		5,422			5,422	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	5,422	-	-	5,422	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	5,422	-	-	5,422	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities		5,422			5,422	5,704
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	-	5,422	-	-	5,422	5,704
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	5,422	-	-	5,422	5,704
Net receipts / (payments)	-	-	-	-	-	(5,704)
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	(5,704)

Nature and purpose of funds

APPENDIX 3



Report to the trustees/members of

Registered charity number

On the accounts of the charity for the period

Set out on pages

Respective responsibilities of trustees and examiner

Basis of independent examiner's statement

Independent examiner's statement

Signed**:

Name:

Relevant professional qualification(s) or body (if any):

Address:

Independent examiner's report on the accounts

v2

Charity name

Little Art Stars

SC050412

Period start date

Day

Month

Year

1st

August

2023

to

Period end date

Day

Month

Year

31st

July

2024

(remember to include the page numbers of additional sheets)

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2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Date:

17.4.25

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APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose