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	Tru	stees' A	nnual f	Report	for the	period	
	Period start date				Pe	eriod end	date
	Day	Month	Year		Day	Month	Year
From	1	August	2023	То	31	July	2024

Office of the Scottish Charity Regulator

# 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 Tr	rust	
SC050412		
12 Alloway Place, Ayr	tion to the ge	ATT M 1852A
A HILL AN LES ENGENOUS PER L		
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AC AT SAME ONLY OF U.S. WORK SAME.	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		The Last State of the Control	
7 spivoterin ersületi	Comparations, the about	THE RESIDENCE TO	assembly to address a
8			
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10	Section of States and Section Section	and the state of	
11 Indiagonaryalise nate		refreselens	
12		A Regular	
13 Supervaled of an angle in man	serturo en a la combiologo purba domi	On order of the page	Section of the section of the
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15			
16	The Committee of the State of	75.	
17 seem to district the school Sur	tainer is lander graff admi	of place that	
18	1981/400	THE PROPERTY OF THE PARTY OF TH	
19			
20		S. RECEIVED TO SUPPLY	

### 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)



	In	dependen	t examin	er's repo	rt on th	ie accoun	ts v2		
Report to the trustees/members of	Little Art Stars								
Registered charity number									
On the accounts of the		Period start da	ite			Period end date			
charity for the period	Day	Month	Year		Day	Month	Year		
	1 <sup>st</sup>	August	2023	to	31st	July	2024		
Set out on pages						(remember to inc numbers of addi			
Respective responsibilities of trustees and examiner	with the the Charities consider does not	ity's trustees a terms of the Ch Accounts (Sco that the audit i apply. It is my of the Act and	narities and To otland) Regular requirement of responsibility	rustee Investrations 2006 (a f Regulation 1 to examine to	nent (Scot as amende 10(1) (d) o ne accoun	tland) 2005 Ac ed). The charit f the Accounts its as required	t and the y trustees s Regulations under section		
Basis of independent examiner's statement	Regulation charity as considerate explanation do not pro		nation include on of the acco usual items or rustees conce vidence that v	s a review of to bunts presented r disclosures erning any suc- vould be requi	the account ed with the in the account h matters ired in an	nting records leads records. It counts and see and the procedule audit and, con	cept by the also includes		
Signed**: Name: Relevant professional	1. which requires to ke Regular to proper Regular have not	urse of my exad on the attach- th gives me realirements: eep accounting ulation 4 of the epare account ulation 9 of the been met, or hich, in my opin erstanding of the	ed page*] asonable caus records in ac 2006 Accour s which accour 2006 Accour	se to believe the cordance with the Regulation of the Regulation o	hat in any n section 2 is, and counting re is	material responded in the ecords and control	ect the 2005 Act and mply with		
qualification(s) or body (if any):									
Address:									
							3		
Please delete the words in the brad	okate if thou d	o not apply. If the	words do anniv	set out those mat	ters which h	ave come to your	attention on the		

<sup>\*</sup>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 account digital or broad signatures.

#### **Little Art Stars**

OSCR Scottish Charity Regulator

	Recei	ots and	payme	nts	acco	unts	9-11-202
	Period start date			T		Period end da	е
For the period	Day	Month	Year	to	Day	Month	Year
from	1	August	2023		31	July	2024

estricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
nearest £	to nearest £	to nearest £	to nearest £	to nearest €
			6,608	7,715
5,422			5,422	
			2,189	1,684
7 78	7			
			95	58
5,422	-		14,314	9,457
	2009 TO SEE			
5,422	-		14,314	9,457
			966	651
5,422			17,629	9,622
			593	212
			-	
	883 413		650	600
			540	360
			•	
			215	
5,422	-		20,593	11,445
		FOR SAMPLE		100000000000000000000000000000000000000
5,422			20,593	11,445
			(6,279)	(1,988)
				(1,988
The state of the s				

Section B Statemen	t of balances				BEN BASE		
Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period to nearest £	Total last period
B1 Cash funds	Cash and bank balances at start of year	to nearest £	to nearest £	to nearest £	to nearest £	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		- 1	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							
				L	Total	-	-
			Fund to which	areat halange	Cost (if available)	Current value (if	Last year
	Details		rund to which	asset selongs	to nearest £	available) to nearest £	to nearest £
B3 Other assets	Laptop		A		175	88	175
				Total	175	88	175
	Details			Fund to which	liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities							E ALBUM
					Total		
	Details .			Fund to which	liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities							SEUPS N
					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
fun	ids (may be stated on
ana	alysis 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.

			Individual /	Number of grants	£
	Type of activity or project s	supported	institution	made	
2 Grants					
					1
					1
				Total	
3a Trustee remuneration	If no remuneration was paid during t trustee cross this box (otherwise con	he period to any charity nplete section 3b)	trustee or per	son connected to a	
	Auth	nority under which pai	d		£
3b Trustee remuneration -					
etails					1
4a Trustee expenses	If no expenses were paid to any cha	rity trustee during the p	eriod then cros	s this box	
	(otherwise complete section 4b)				
				Number of trustees	£
4b Trustee expenses -					
etails					
					Balance
	Nature of relationship	Nature of tran	saction	Transaction amount (£)	
		Nature of tran	nsaction		outstanding at
		Nature of tran	saction		outstanding at
		Nature of tran	nsaction		outstanding at
5 Transactions with trustees nd connected persons		Nature of tran	nsaction		outstanding at
		Nature of tran	nsaction		outstanding at
		Nature of tran	nsaction		outstanding at
nd connected persons		Nature of tran	nsaction		outstanding at
nd connected persons		Nature of tran	nsaction		outstanding a
nd connected persons		Nature of tran	nsaction		outstanding a

#### Little Art Stars

Additional analysis (1)						
Analysis of receipts and payments						
analysis of receipts and payments						
1 Donations						
	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest£
NATS	300				300	29
	3,600				3,600	3,000
	100				100	3,000
CMS	342 350			<u> </u>	342 350	
Troon Roundtable Just Giving	1,916	-		-	1,916	1,686
Total	6,608				6,608	7,715
2 Grants	Unrestricted funds	- Restricted funds			Total current	Total last period
	to nearest £	to nearest £			to nearest £	to nearest £
Big Lottery		5,422			5,422	
					-	
					-	
					-	
Total		5,422			5,422	
o Gross receipts from other charitable ac			Expendable	Permanent	Total current	Total last period
3 Gloss receipts from other character ac	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
	Unrestricted funds		endowment funds	endowment funds	period	
	Unrestricted funds to nearest £		endowment funds	endowment funds	period to nearest £	
	Unrestricted funds to nearest £		endowment funds	endowment funds	period to nearest £  95 -	
	Unrestricted funds to nearest £		endowment funds	endowment funds	period to nearest £  95	
	Unrestricted funds to nearest £		endowment funds	endowment funds	period to nearest £  95 -	
	Unrestricted funds to nearest £		endowment funds	endowment funds	period to nearest £  95	
	Unrestricted funds to nearest £		endowment funds	endowment funds	period to nearest £  95	
	Unrestricted funds to nearest £		endowment funds	endowment funds	period to nearest £  95	
3 Gross receipts from other charitable ac	Unrestricted funds to nearest £		endowment funds	endowment funds	period to nearest £  95	
Refund  Total	Unrestricted funds to nearest £  95  95		endowment funds	endowment funds	period to nearest £  95	to nearest £
Refund	Unrestricted funds to nearest £  95  95  activities  Unrestricted funds	to nearest £	endowment funds	endowment funds	period to nearest £  95	to nearest £
Total  4 Payments relating directly to charitable	Unrestricted funds to nearest £  95  95  activities  Unrestricted funds to nearest £	to nearest £	endowment funds to nearest £	endowment funds to nearest £	period to nearest £  95 95  Total current period to nearest £	to nearest £
Total  4 Payments relating directly to charitable Teacher / Assistant	Unrestricted funds to nearest £  95  95  activities  Unrestricted funds to nearest £	to nearest £	endowment funds to nearest £	endowment funds to nearest £	period to nearest £  95	reference error  Total last period to nearest £
Total  4 Payments relating directly to charitable Teacher / Assistant Materials	Unrestricted funds to nearest £  95  95  activities  Unrestricted funds to nearest £	to nearest £	endowment funds to nearest £	endowment funds to nearest £	period to nearest £  95	to nearest £
Total  4 Payments relating directly to charitable Teacher / Assistant Materials Operations / Marketing	Unrestricted funds to nearest £  95  95  activities  Unrestricted funds to nearest £  3,450 853 3,303 1,008	to nearest £	endowment funds to nearest £	endowment funds to nearest £	period to nearest £  95	to nearest €  reference error  Total last period to nearest €  5,571  2,976
Total  4 Payments relating directly to charitable Teacher / Assistant	Unrestricted funds to nearest £  95  95  activities  Unrestricted funds to nearest £  3,450 853 3,303 1,008 315	to nearest £	endowment funds to nearest £	endowment funds to nearest £	period to nearest £  95	to nearest €  reference error  Total last period to nearest €  5,571  2,976
Total  4 Payments relating directly to charitable  Teacher / Assistant  Materials Operations / Marketing Office Expenses Licence	Unrestricted funds to nearest £  95  95  activities  Unrestricted funds to nearest £  3,450 853 3,303 1,008	to nearest £	endowment funds to nearest £	endowment funds to nearest £	period to nearest £  95	to nearest €  reference error  Total last period to nearest €  5,571  2,976
Total  4 Payments relating directly to charitable  Teacher / Assistant  Materials  Operations / Marketing  Office Expenses	Unrestricted funds to nearest £  95  95  activities  Unrestricted funds to nearest £  3,450 853 3,303 1,008 315	to nearest £	endowment funds to nearest £	endowment funds to nearest £	period to nearest £  95	to nearest €  reference error  Total last period to nearest €  5,571  2,976
Total  4 Payments relating directly to charitable Teacher / Assistant Materials Operations / Marketing Office Expenses Licence	Unrestricted funds to nearest £  95  95  activities  Unrestricted funds to nearest £  3,450 853 3,303 1,008 315	to nearest £	endowment funds to nearest £	endowment funds to nearest £	period to nearest £  95	to nearest €  reference error  Total last period to nearest €  5,571  2,976
Total  4 Payments relating directly to charitable  Teacher / Assistant  Materials Operations / Marketing Office Expenses Licence	Unrestricted funds to nearest £  95  95  activities  Unrestricted funds to nearest £  3,450 853 3,303 1,008 315	to nearest £	endowment funds to nearest £	endowment funds to nearest £	period to nearest £  95	to nearest €  reference error  Total last period to nearest €  5,571  2,976
Total  4 Payments relating directly to charitable  Teacher / Assistant  Materials Operations / Marketing Office Expenses Licence	Unrestricted funds to nearest £  95  95  activities  Unrestricted funds to nearest £  3,450 853 3,303 1,008 315	to nearest £	endowment funds to nearest £	endowment funds to nearest £	period to nearest £  95	to nearest €  reference error  Total last period to nearest €  5,571  2,976

#### SC050412

4,692 4,692	1,916 1,916 1,916	95 95 95	Total unrestricted funds  6,608	Total unrestricted funds last period
4,692	1,916	95	2,189 - - - 95 8,892	58 7,773
4,692	1,916	95	2,189 - - - 95 8,892	58 7,773
	1,916	95	2,189 - - - 95 8,892 -	7,773
	1,916	95	95 8,892	7,773
	1,916	95	95 8,892	7,773
	1,916	95	- 95 8,892	7,773
	1,916	95	- 95 8,892	7,773
	1,916	95	95 8,892	7,773
	1,916	95	-	7,773
4,692			-	
4,692			-	
4,692			-	
4,692				
4,692		95	8,892	
	966			7,773
	966			
	966		000	651
			966	651
Company of the Compan				
9,188	830		12,207	3,918
593	830		593	212
333				212
650	100000000000000000000000000000000000000		650	600
540			540	360
340				
	120	95	215	
	120	- 00	-	ROUGH CO.
10,971	1,916	95	15,171	5,741
				Total Control
and the same	THURSDAY.		MELINE TO SERVE	Risker See-
				ATERNAL OF THE
10,971	1,916	95	15,171	5,741
(6,279)	0		(6,279)	2,032
(6,279)	0		(6,279)	2,032
	(6,279)			

#### **Little Art Stars**

6 Breakdown of restricted funds	Restricted fund	Restricted fund	Restricted fund	Restricted fund		
	1 - enter name of fund below		3 - enter name of fund below			
	Donations	Grants			Total restricted funds	Total restricter funds last period
Receipts						
Donations					-	
Legacies			-		-	
Grants		5,422			5,422	
Receipts from fundraising activities	-				5,122	
Gross trading receipts					-	
ncome from investments other than land and		17				
puildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total		5,422		HE SAN IN S	5,422	
Receipts from asset & investment sales Proceeds from sale of fixed assets						
Proceeds from sale of investments					-	
Sub total	181-955 E	The second second	AUG STORY	Salas Post		SPER MILES
					F 400	REAL PROPERTY.
Total receipts		5,422			5,422	ASSESSED FOR
Payments  Expenses for fundraising activities  Gross trading payments		Average VS			-	
nvestment management costs						1
Payments relating directly to charitable activities		5,422	The State of the S		5,422	5,704
Grants and donations		0,422	and the same of the			- 4
Governance costs:					-	
Audit / independent examination					and the same of the	
Preparation of annual accounts						
Legal costs						
2094,000						N. S.
					-	
Sub total		5,422		-	5,422	5,704
Payments relating to asset and investment movements						
Purchases of fixed assets						
Purchase of investments	The Palmer				-	
Sub total		-	•			
Total payments	-	5,422			5,422	5,704
Net receipts / (payments)			- 1			(5,704
Transfers to / (from) funds						
Surplus / (deficit) for year				100 Sept. 12		(5,704
Nature and purpose of funds						
nature and purpose of famous						



Papart to the	Charity nam	dependen	t examini	er s rep	ort on the	accoun	LS V2	
Report to the trustees/members of	Little Art Stars							
Registered charity	SC050412							
On the accounts of the	Period start date					Period end date		
charity for the period	Day	Month	Year	Manager Barrier	Day	Month	Year	
	1 <sup>st</sup>	August	2023	to	31 <sup>st</sup>	July	2024	
Set out on pages	(remember to include the page numbers of additional sheets)							
Respective responsibilities of trustees and examiner	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.							
Basis of independent examiner's statement	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.							
Independent examiner's statement	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							
	<ol><li>to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</li></ol>							
Signed**:	unde	distanting of the	ic doodante t	Da		M.4.2	_	
Name:			1.00				~	
Relevant professional qualification(s) or body		TALK THE REAL						
(if any):								
Address:								

<sup>\*</sup>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.

\*\* OSCP will account digital or typed signatures.

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	