

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees

Charity Name
Little Shining Lights

On accounts for the year ended

31 March 2025

Charity no
(if any)

1200836

Set out on pages

2 and 3

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 / 03 / 2025.

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 Trust's accounts carried out under section 145 of the 2011 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

The charity's gross income was £128,899 and I am qualified to undertake the examination by being a qualified member of the Association of Certified Chartered Accounts (ACCA)

I have completed my examination. I confirm that one matter has come to my attention in connection with the examination as follows:

- 22 payments amounting to £7,866 were made to a trustee for providing services in connection with the nursery run by the charity. These payments were not compliant with the Charity Commission (CC) guidance. These payments were paid due to an error in the application of the CC guidance and appropriate remedial action has been taken by the trustees to prevent such an event re-occurring.

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: *K. Kahwa*

Date: 31.01.2026

Name: Kudzi Kahwa – Kudzi K. Consulting

Relevant professional qualification:

ACCA

Address:

1 Burstow Lodge Farm

Rookery Lane

Smallfield, RH6 9BD



Little Shining Lights - Statement of Financial Activities (SOFA)

Period start date: 1 April 2024

Period end date: 31 March 2025

Charity registration number: 1200836



Financial Statements

Statement of Financial Activities (SOFA)

(for the period ended 31 March 2025)

Income	£
Donations, grants and fees	128,898.98
Total income	128,898.98
Expenditure	£
Resource expended on charitable activities	125,471.10
Total expenditure	125,471.10
	£
Net movement in funds for the period	3,427.88

Reconciliation of funds

	£
Total funds brought forward	–
Total funds carried forward	3,427.88

All funds are unrestricted.



Statement of Financial Position (Balance Sheet)

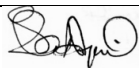
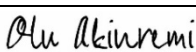
(as at 31 March 2025)

Current assets	£
Cash at bank and in hand	3,427.88
Total current assets	3,427.88
Creditors: amounts falling due within one year	£
Creditors	–
	£
Net current assets	3,427.88
Total net assets	3,427.88

Funds of the charity

Funds	£
Unrestricted funds	3,427.88
Restricted funds	–
Total charity funds	3,427.88

Trustee Declaration

These financial statements were approved by the trustees and signed on their behalf:		
Signature(s)		
Full name(s)	Mr Dada Ayeni	Olu Akinremi
Position	Chairman	Vice Chairman
Date	29/12/2025	



Notes to the Financial Statements

1. Basis of preparation

The financial statements have been prepared on an accruals basis in accordance with the Charities Act 2011, applicable accounting standards (FRS 102), and the Charities SORP (FRS 102). The charity is a Charitable Incorporated Organisation (CIO).

2. Income

Income includes all amounts receivable during the year for:

- nursery fees
- grants
- local authority funding, and
- start-up contributions

3. Expenditure

Expenditure relates to resources applied directly to charitable activities and governance, including:

- staff costs
- premises
- educational resources
- insurance, and
- other operating costs

4. Trustees' Remuneration And Expenses

No trustees received remuneration or reimbursement of expenses during the period.

5. Restricted funds

All funds are unrestricted and are available for general purposes.