

LITTLE LIGHTHOUSE NURSERY  
SCOTTISH CHARITY NUMBER SC010712  
TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2025

## **LITTLE LIGHTHOUSE NURSERY**

### **REPORT OF THE TRUSTEES**

The Trustees of Little Lighthouse Nursery hereby submit their report and accounts for the year ended June 30, 2025.

#### **Structure, Governance and Management**

The structure of the organisation consists of the charity trustees who are appointed by committee members and attend any members meetings and appoint those who serve on the board of trustees and take any decisions on changes to the constitution itself.

#### **Recruitment and appointment of Trustees**

Little Lighthouse Nursery is governed by its constitution. Trustees are elected at the AGM held in September/October of each year. The trustees shall have the power on behalf of the group to raise, spend and hold funds in a bank or otherwise which will properly further the aims of the group.

#### **Trustees**

The trustees who served during the year were as follows: -

Chairperson: [REDACTED]

Secretary: [REDACTED]

Treasurer: [REDACTED]

#### **Charitable Purposes**

The main aim of the Playgroup shall be:

1. To provide safe and satisfying group play in which parents take part when appropriate.
2. To encourage other charitable activities through which parents can help the children.

#### **Activities and Achievements**

The results for the year are set out in the attached accounts. During the year, the charity continued to provide Early Learning and Childcare for the community. The committee has continued to work hard to provide financial stability within the charity. We have continued to cut costs where appropriate and invest in areas which have been neglected. These investments were recognised when the Care Inspectorate visited and graded our service 4/5's

The committee continued to invest in staff development with all staff continuing to engage in continued professional development through Azilo training modules. We have also had initial discussions regarding a rebranding of the charity to more appropriately reflect the service we offer to the community.

#### **Financial Review**

The unrestricted reserves of the charity for the year ended June 30, 2025 are £41,437 (2024 - £28,553). The reserves policy is under review and to be formalised by the board of trustees.

Approved by the Trustees on September 2<sup>nd</sup>, 2025 and signed on their behalf.

[REDACTED] (Treasurer)

## **LITTLE LIGHTHOUSE NURSERY**

**SC010712**

### **Independent Examiner's Report to the Trustees of Little Lighthouse Nursery**

I report on the accounts of the charity for the year ended June 30, 2025 which are set out on pages 3 to 4.

#### **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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

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 Charities Accounts

(Scotland) Regulations 2006. 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

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.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

**Little Lighthouse Nursery**  
RECEIPTS AND PAYMENTS ACCOUNT  
**For the year ended June 30, 2025**

	Unrestricted Funds (£)	2025 Total (£)	2024 Total (£)
<b>Receipts</b>			
Fees		91,073	45,974
Education Grants		23,793	68,711
Donations/Other Income		5000	732
Fundraising		325	-
		<b>120,191</b>	<b>115,417</b>
<b>Payments</b>			
Wages		79,533	94,016
Professional HR Fees		908	2,977
Rent		14,625	16,303
Regulatory		1233	1307
Office Supplies		1166	96
Toys, books, play equipment		4319	740
Play Expendables		121	249
Supplies		620	800
Food/snacks		3531	4508
Outgoing Activities		0	
Delivery Charge		60	0
Electronic Equipment		0	110
Sundry Expenses (other)		703	416
Training		243	163
Admin		38	765
Bank Charges		207	165
Insurances		-	-
<b>Total Payments for Charitable Activities</b>		<b>107,307</b>	<b>122,615</b>

<b>Governance Costs: -</b>			
Independent Examiner's Fee		-	-
<b>Total Governance Costs</b>		<b>0</b>	<b>0</b>
<b>Total Payments</b>		<b>107,307</b>	<b>122,615</b>
<b>(Deficit) Surplus for year</b>		<b>12,884</b>	<b>(7,198)</b>
<b>Reconciliation of Funds</b>			
Funds Brought Forward		28,553	35,751
<b>At June 30, 2025</b>		<b>41,437</b>	<b>28,553</b>

**Little Lighthouse Nursery**

**STATEMENT OF BALANCES**

**As at June 30, 2025**

	2025 (£)	2024 (£)
<b>Bank and Cash in Hand</b>		
Opening Balances	28,553	35,750
(Deficit)/Surplus for year	12,884	(7,198)
Closing Balances	41,437	28,553
<b>Funds</b>		
Unrestricted Funds	41,437	28,553
<b>Closing Balances</b>	<b>41,437</b>	<b>28,553</b>

Bank and Cash in Hand

Approved by the Trustees and signed on September 2<sup>nd</sup>, 2025 on their behalf by:

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