

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	1	August	2024		31	July	2025

Reference and administration details

Charity name	Little Art Stars
Other names charity is known by	Separated from Little Art School Trust
Registered charity number	SC050412
Charity's principal address	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	Joanne Robinson	Founder / Chair		
2	Melissa Haddow	Founder		
3	Nigel Robinson	Treasurer		
4	Kathleen Dickie	Secretary		
5	Emma Allen	SENCO / CPO		
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

The Little Art Stars is an Unincorporated Association. It separated from The Little Art School Trust, which was split to create the Dementia Arts Trust (SC045848) and the Little Art Stars. The formal Charity was founded in October 2021 by Melissa Haddow and Joanne Robinson; however, the activities had been established and running under the Little Art School Trust since 2016. The Little Art Stars is administered in accordance with its Constitution.

Trustee recruitment and appointment

The Trustee board was established at the point of the new charity being established. Appointment and removal of board members is detailed in the constitution.

Objectives and activities

Charitable purposes

To work with schools and community groups / funders to provide structured art classes to children most in need. These art classes provide a respite and support growth in self confidence and self-worth, whilst supporting improvements in writing and communication skills.

To fund sponsored places within Little Art School mainstream classes for children identified via the schools or partners, such as Barnardos and young carer groups, who would benefit from this type of activity and group interaction

Summary of the main activities in relation to these objects

Our primary product is providing our structured art classes to identified schools during term time and within the holidays. We provide "daily draws" and engage with schools to provide activities for the schools to use as part of their curriculum as well as for families to use to encourage intergenerational activities.

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Achievements and performance

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

We have continued to roll out to local schools as well as increasing the numbers of children who can be placed within our mainstream classes. We have introduced 1:1 group to help children with more extreme trauma or support needs integrate into the classes. We are revisiting the structure of the classes within the primary schools to tie in more with the curriculum as well as encourage the broader families to engage and allow the students to get more comfortable with the resources, which in turn will improve confidence.

We ran summer clubs for the East Ayrshire schools, which were well attended and received positive feedback from parents and the schools.

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 quarterly, 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)

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Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Joanne Robinson	Melissa Haddow
Position (e.g. Chair)	Chair / Founder	Founder / Trustee
Date	10/02/2026	10/02/2026

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	2024		31	July	2025

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	6,347				6,347	6,608
Legacies					-	
Grants	7,355	18,722			26,077	5,422
Receipts from fundraising activities	1,728				1,728	2,189
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	2,870				2,870	95
					-	
A1 Sub total	18,300	18,722	-	-	37,022	14,314
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	18,300	18,722	-	-	37,022	14,314
A3 Payments						
Expenses for fundraising activities	563				563	966
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	13,864	11,130			24,994	17,629
Grants and donations	357				357	593
Governance costs:					-	
Audit / independent examination					-	650
Preparation of annual accounts	550				550	540
Legal costs					-	
Other	299				299	215
					-	
A3 Sub total	15,633	11,130	-	-	26,763	20,593
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	15,633	11,130	-	-	26,763	20,593
Net receipts / (payments)	2,667	7,592	-	-	10,259	(6,279)
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	2,667	7,592	-	-	10,259	(6,279)

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	7,513				7,513	13,792
	Surplus / (deficit) shown on receipts and payments account	2,667	7,592			10,259	(6,279)
						-	
						-	
	Cash and bank balances at end of year	10,180	7,592	-	-	17,772	7,513
(Agree balances with receipts and payments account(s))							
B2 Investments	Details			Fund to which asset belongs		Market valuation to nearest £	Last year to nearest £
				Total		-	-
B3 Other assets	Details			Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
	Laptop			All	175	88	175
	Laptop 2025			All	209	209	
				Total	384	297	175
B4 Liabilities	Details			Fund to which liability relates		Amount due to nearest £	Last year to nearest £
				Total		-	-
B5 Contingent liabilities	Details			Fund to which liability relates		Amount due (estimate) to nearest £	Last year to nearest £
				Total		-	-
Signed by one or two trustees on behalf of all the trustees	Signature	Print Name		Date of approval			
		Melissa Haddow		19 January 2026			
		Joanne Robinson		19 January 2026			

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

[illegible]

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 £
Just Giving	879				879	300
Calgey	461				461	-
Kris Boyd	3,000				3,000	-
Vectar	1,000				1,000	-
Donation Box	157				157	-
Troon Primary	850				850	-
Other	-				-	6,308
Total	6,347	-	-	-	6,347	6,608

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
East Ayrshire	7,355		7,355	-
CVO		4,138	4,138	-
Sparks		5,000	5,000	-
National Lottery		9,584	9,584	5,422
Total	7,355	18,722	26,077	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 £
Staff Recharges	2,870				2,870	95
					-	
					-	
					-	
					-	
					-	
Total	2,870	-	-	-	2,870	95

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 £
Staff Costs	6,682	5,223			11,905	8,872
Materials	2,776	2,931			5,707	853
Operations / Marketing		2,822			2,822	3,303
Office Expenses / Rent	2,323				2,323	1,008
Licence		154			154	315
Scholarship	2,083				2,083	3,278
					-	
					-	
					-	
Total	13,864	11,130	-	-	24,994	17,629

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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 Other	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations		5,468	879		6,347	6,608
Legacies					-	
Grants		7,355			7,355	
Receipts from fundraising activities	1,728				1,728	2,189
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities				2,870	2,870	95
Sub total	1,728	12,823	879	2,870	18,300	8,892
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	1,728	12,823	879	2,870	18,300	8,892
Payments						
Expenses for fundraising activities	347		216		563	966
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	1,041	12,823			13,864	12,207
Grants and donations				357	357	593
Governance costs:					-	-
Audit / independent examination					-	650
Preparation of annual accounts				550	550	540
Legal costs					-	-
Other	299				299	215
Sub total	1,687	12,823	216	907	15,633	15,171
Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
Sub total	-	-	-	-	-	-
Total payments	1,687	12,823	216	907	15,633	15,171
Net receipts / (payments)	41	-	663	1,963	2,667	(6,279)
Transfers to / (from) funds					-	
Surplus / (deficit) for year	41	-	663	1,963	2,667	(6,279)
Nature and purpose of funds						

Little Art Stars

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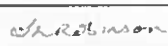
Additional analysis (3)

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		18,722			18,722	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	-	18,722	-	-	18,722	5,422
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
Sub total	-	-	-	-	-	-
Total receipts	-	18,722	-	-	18,722	5,422
Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities		11,130			11,130	5,422
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Sub total	-	11,130	-	-	11,130	5,422
Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
Sub total	-	-	-	-	-	-
Total payments	-	11,130	-	-	11,130	5,422
Net receipts / (payments)	-	7,592	-	-	7,592	-
Transfers to / (from) funds					-	-
Surplus / (deficit) for year	-	7,592	-	-	7,592	-

Nature and purpose of funds

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	7,513				7,513	13,792
	Surplus / (deficit) shown on receipts and payments account	2,667	7,592			10,259	(6,279)
						-	
						-	
	Cash and bank balances at end of year	10,180	7,592	-	-	17,772	7,513
(Agree balances with receipts and payments account(s))							
B2 Investments	Details						
B3 Other assets	Details						
	Laptop		All	175	88	175	
	Laptop 2025		All	209	209		
B4 Liabilities	Details						
B5 Contingent liabilities	Details						
Signed by one or two trustees on behalf of all the trustees		Signature	Print Name		Date of approval		
			Melissa Haddow		19 January 2026		
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C2 Grants

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

C3a Trustee remuneration

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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

[illegible]

C6 Other information

Little Art Stars

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Additional analysis (1)

Analysis of receipts and payments

1 Donations

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Vectar	1,000				1,000	-
Donation Box	157				157	-
Troon Primary	850				850	-
Other	-				-	6,308
Total	6,347	-	-	-	6,347	6,608

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	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
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3 Gross receipts from other charitable activities

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Staff Recharges	2,870				2,870	95
					-	
					-	
					-	
					-	
					-	
Total	2,870	-	-	-	2,870	95

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 £
Staff Costs	6,682	5,223			11,905	8,872
Materials	2,776	2,931			5,707	853
Operations / Marketing		2,822			2,822	3,303
Office Expenses / Rent	2,323				2,323	1,008
Licence		154			154	315
Scholarship	2,083				2,083	3,278
					-	
					-	
					-	
Total	13,864	11,130	-	-	24,994	17,629

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Additional analysis (2)

5 Breakdown of unrestricted funds

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Receipts						
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Legacies					-	
Grants		7,355			7,355	
Receipts from fundraising activities	1,728				1,728	2,189
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities				2,870	2,870	95
Sub total	1,728	12,823	879	2,870	18,300	8,892
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	1,728	12,823	879	2,870	18,300	8,892
Payments						
Expenses for fundraising activities	347		216		563	966
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	1,041	12,823			13,864	12,207
Grants and donations				357	357	593
Governance costs:					-	-
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Preparation of annual accounts				550	550	540
Legal costs					-	-
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Sub total	1,687	12,823	216	907	15,633	15,171
Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
Sub total	-	-	-	-	-	-
Total payments	1,687	12,823	216	907	15,633	15,171
Net receipts / (payments)	41	-	663	1,963	2,667	(6,279)
Transfers to / (from) funds					-	
Surplus / (deficit) for year	41	-	663	1,963	2,667	(6,279)
Nature and purpose of funds						

Little Art Stars

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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		18,722			18,722	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	-	18,722	-	-	18,722	5,422
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
Sub total	-	-	-	-	-	-
Total receipts	-	18,722	-	-	18,722	5,422
Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities		11,130			11,130	5,422
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Sub total	-	11,130	-	-	11,130	5,422
Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
Sub total	-	-	-	-	-	-
Total payments	-	11,130	-	-	11,130	5,422
Net receipts / (payments)	-	7,592	-	-	7,592	-
Transfers to / (from) funds					-	-
Surplus / (deficit) for year	-	7,592	-	-	7,592	-

Nature and purpose of funds

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Independent Examiner's Report to the Trustees of Little Art Stars

I report on the accounts of the charity for the year ended 31 July 2025 which are set out on pages 1 to 11.

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 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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:

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
 - 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.



Gregor Orr BAcc (Hons) CA
Henry Brown & Co
Chartered Accountants
26 Portland Road
Kilmarnock
KA1 2EB

2/4/26