

# **Little Lambs**

**Little Lambs Baby and Toddler Group**

**A Scottish Charitable Incorporated Organisation**

**Registration number SC051179**

**Trustees' Second Annual Report and Accounts**

**for the year from 1 August 2023 to 31 July 2024**

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## **Little Lambs Baby and Toddler Group A Scottish Charitable Incorporated Organisation Registration number SC051179**

### **Trustees' Second Annual Report and Accounts for the year from 1 August 2023 to 31 July 2024**



#### **Constitution and Background:**

Little Lambs Baby and Toddler Group (Little Lambs) is a Scottish Charitable Incorporated Organisation, with Registration number SC051179.

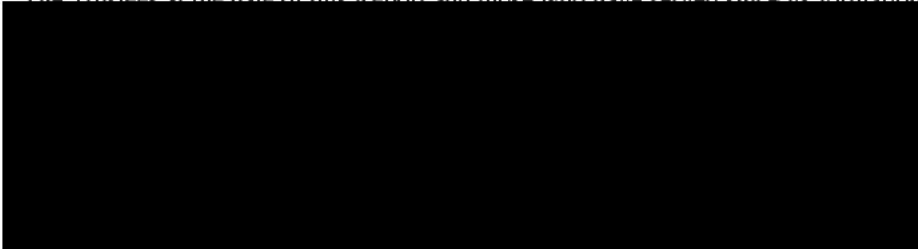
It was registered with the Office of the Scottish Charity Regulator on 4 August 2021, and has a written Constitution approved by OSCR.

#### **Purposes:**

The purposes of Little Lambs include enhancing the development and education of young children aged from birth to 5 years, and to provide a safe, secure and friendly environment where parents, carers and their children can meet and participate in educational play and social activities. It seeks to bring together parents and carers from the community to promote community spirit to share information and experiences and to provide mutual support. It aims to provide at least one play session each week, and to arrange trips in Scotland for the children, and where possible, to source its equipment and services locally. It is based in Brechin, in Angus.

#### **Trustees:**

The Trustees at the date of this Report and those who have served since its formation are as follow:



**Contact Address:** 67 Southesk Street, Brechin, Angus. DD9 6AQ

#### **Principal Activities:**

Little Lambs was set up in 2021 to offer a Toddler Group for parents and carers in Brechin. Smylee Tots, an unincorporated Toddler Group in Brechin, donated its remaining funds and toys when it ceased operations to help Little Lambs get established.

Little Lambs' activities are based at the Crickety in Brechin. When it started, as the lockdowns were coming to a close, it was in many cases the first opportunity for the young children to mix with others and socialise.

It was also a very good opportunity for their parents and carers to meet others in the same situation, in a safe and encouraging atmosphere.

The group has organised various activities for the children and caregivers, including a Halloween party and

local fire station where they met the fire fighters and inspected the engine. Little Lambs also arranged for personalised baubles to be decorated in groups run by Holly Mae's of Laurencekirk. Money was raised through the year with 2 fundraising scratch cards, earning £100 from each, they also held a stall at the Brechin High School's Christmas Fayre. The group did not forget the caregivers and organised a night out at the Brechin Arms.

At the end of year Little Lambs had 22 children signed up.

#### **Safe-Guarding:**

Little Lambs operates with the close involvement of the parents, who accompany their children during the sessions and help with the tasks of setting up and tidying away the toys and equipment.

#### **Financial Review and Policy on Reserves:**

Little Lambs was set up in 2021 with initial capital of £3,550 from its predecessor and a Grant. By the end of the second year of operations on 31 July 2023, its funds had been reduced by its operations to £1,832. During the third year which ended on 31 July 2024, income from membership and session fees was £1,128 (2023 - £1,413). Fundraising, events and donations generated £535 as well, giving total income of £1,663 (2023 - £2,464). Expenditure during the third year on supplies for the group sessions and trips was £686 (2023 - £1,239) and insurance and renting premises cost £967 (2023 - £1,331), so income slightly exceeded costs by £10 (2022 - deficit £106) leaving funds of £1,842 at 31 July 2024 (2023 - £1,832). The Trustees aim to ensure that income is sufficient to keep the charity solvent during the year to 31 July 2025.

Signed for and on behalf of the Trustees by:

[Redacted Signature]

Chair

date... 31.7.25

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#### **Report of the Independent Examiner to the Trustees of Little Lambs Baby and Toddler Group SCIO**

I report on the Accounts of Little Lambs Baby and Toddler Group SCIO for the year ended 31 July 2024 in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005, "the Act", and the Charities Accounts (Scotland) Regulations 2006 - "the Regulations". The Trustees consider that the audit requirement of Regulation 10(1)(d) does not apply.

#### **Respective responsibilities of Trustees and Independent Examiner**

As the trustees of the Charity, you are responsible for the preparation of the accounts. It is my responsibility under S 44(1)(c) of the Act to examine these accounts, and to report whether particular matters have come to my attention.

#### **Basis of Independent Examiner's Report**

My examination is carried out in accordance with Regulation 11, and 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 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 connection with 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 of the Act and Regulation 4; and to prepare accounts which accord with the accounting records; and to comply with the accounting requirements of the Act and Regulation 9, have not been met; or,

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the

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date

1 Apr 2025

John Maurice Timothy Ambrose FCA

date

1 April 2025

Gowan Court, Little Brechin, Brechin, Angus. DD9 7QZ

**Statement of Financial Activities during the year ended 31 July 2024**

<b>Income</b>	<b>2023/24 2022/23</b>	
	<b>£</b>	<b>£</b>
Membership fees	200	205
Session fees	928	1,208
Events and donations	74	
Early Years Scotland Grant		75
Fundraising	<u>461</u>	<u>976</u>
<b>Income for the period</b>	<b><u>1,663</u></b>	<b><u>2,464</u></b>

**Expenditure on Charitable Activities**

Toys, catering, books and supplies	386	887
Summer Trip	300	352
Insurance	477	391
Rent of Premises	490	940

<b><u>Total Expenditure</u></b>	<b><u>1,653</u></b>	<b><u>2,570</u></b>
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Surplus/(Deficit) for the year	10	(106)
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<b><u>Balance at 31 July 2023</u></b>	<b><u>1,832</u></b>	<b><u>1,938</u></b>
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<b><u>Balance at 31 July 2024</u></b>	<b><u>1,842</u></b>	<b><u>1,832</u></b>
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<b><u>Represented by Cash in hand and at Bank</u></b>	<b><u>1,842</u></b>	<b><u>1,832</u></b>
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Signed:

Treasurer

date 31/03/25