

Little Lambs

Little Lambs Baby and Toddler Group

A Scottish Charitable Incorporated Organisation

Registration number SC051179

Trustees' Annual Report and Accounts

for the year from 1 August 2024 to 31 July 2025

Little Lambs Baby and Toddler Group SCIO Trustees' Annual Report and Accounts to 31 July 2025

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.

It is in the process of winding up and will distribute its remaining toys and funds to the Brechin Buccaneers, a Scottish Charity No SC045079.

Purposes:

The purposes of Little Lambs included 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 could meet and participate in educational play and social activities. It sought to bring together parents and carers from the community to promote community spirit to share information and experiences and to provide mutual support. It aimed 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 was based in Brechin, in Angus.

Trustees: The Trustees at the year-end were as follow:

Emma King – Chair

Sarah MacLennan – Vice-Chair and Treasurer

Becky Gallagher - Secretary

Dani Simpson – Events Co-ordinator

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 were based at the Crickety in Caldham Place in Brechin. When it started, as the Covid-19 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 the Easter bunny popped by with chocolate eggs.

Little Lambs Baby and Toddler Group SCIO
Trustees' Annual Report and Accounts to 31 July 2025

After the resumption in Autumn 2025, the number of children involved had fallen to a very low level, and the charity is in the process of winding up, and intends to distribute its remaining funds and toys to the Brechin Buccaneers, a Scottish Charity No SC045079, with similar aims for the benefit of young people in Brechin.

Safe-Guarding:

Little Lambs operated with the close involvement of the parents, who accompanied their children during the sessions and helped with the tasks of setting up and tidying away the toys and equipment.

Financial Review:

Little Lambs was set up in 2021 with initial capital of £3,550 from its predecessor and a Grant.

During the year to 31 July 2025, income from membership subscriptions, weekly fees and events was £923, (2024 - £1,663) while expenses on rent, catering and the Summer trip was £804, (2024 - £1,653) leaving a modest surplus of £119, (2024 - £10) and funds on hand at the year end of £1,961 (2024 - £1,842).

Subsequent to the year end, the number of children involved fell to a very low level and the Charity is in the process of winding up, and will distribute its surplus funds and toys to the Brechin Buccaneers, a Scottish Charity No SC045079, based at the Crickety in Brechin.

Signed for and on behalf of the Trustees by:

.....*Emma King*..... Chair

date *29/04/26*

Little Lambs Baby and Toddler Group SCIO
Trustees' Annual Report and Accounts to 31 July 2025

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 2025 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 accounts to be reached.


John Maurice Timothy Ambrose FCA

date

30 April 2026

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

Little Lambs Baby and Toddler Group SCIO
Trustees' Annual Report and Accounts to 31 July 2025

Statement of Financial Activities during the year ended 31 July 2025

Income		2024/25	2023/24
		£	£
Membership fees		178	200
Session fees		649	928
Events and donations		96	74
Fundraising		-	461
Income for the period		923	1,663
Expenditure on Charitable Activities			
Toys, catering, books and supplies		267	386
Summer Trip		147	300
Insurance		-	477
Rent of Premises		390	490
Total Expenditure		804	1,653
Surplus for the year		119	10
Balance at 31 July 2024		1,842	1,832
Balance at 31 July 2025		1,961	1,842
Represented by Cash in hand and at Bank		1,961	1,842

Signed:



Treasurer

date 29/04/26