

**Burra Early Years formerly known as  
Burra Playgroup**

**Charity registration No: SCO03212**

**Financial Statements**

**For the year ended**

**31<sup>st</sup> July 2025**

**Burra Early Years**  
**Annual Report of Trustees**  
**Year Ended 31<sup>st</sup> July 2025**

Scottish charity Number SC003212

The trustees have pleasure in presenting their report and unaudited statement of the charity for the year end 31<sup>st</sup> July 202

**CHARITABLE PURPOSE**

The charity continues to provide Pre School education for the children of Burra Isle and surrounding area, promoting the benefits of play and partnership with parents.

**COMMITTEE MEMBERS**

The committee members of the charity who served throughout the year 2024- 2025 are as follows:

Jillian Gifford; Chairperson

Kirsty Dag; Treasurer

Bethene Smith; Secretary

Sally Halcrow

Susie Walker

Shona Tait

Bethany Nicolson

Jane Ford

Kay Anderson

Lauren Work

Sarah Thomson

Amy Gair

Holly Kemp

Debbie Henry

Hayley Tulloch

Helen Jamieson

Lisa Hunter

Pamela Curran

Lois Smith

**APPOINTMENT OF TRUSTEES AND COMMITTEE MEMBERS**

The trustees and committee members are appointed or reappointed by the members at the Annual General Meeting

**GOVERNING DOCUMENT**

Burra Early Years is a registered charity, and the purposes and administration arrangements are set out in it's Constitution.

## ACTIVITIES AND ACHIEVMENTS

We continue to provide Pre-School education in a partnership agreement with Shetland Islands Council and in line with the objectives set out in our constitution.

The group is open 5 days a week offering 6.5 hours sessions for children aged 2.5 - 5 years. We employ 6 qualified staff to work with the children, providing a wide variety of planned and spontaneous play opportunities. This helps meet the aims of the Curriculum for Excellence whilst also meeting the developmental needs of the children attending. We comply fully with the requirement of the Scottish Care inspectorate, who inspect us regularly as does Education Scotland.

The income for 2025 is a slight increase on the previous year as we continue operating a full day provision implementing the Scottish governments pledge of 1140 hours. Our government funding is calculated on a per capita and attendance basis and we are only funded once a child turns 3yrs. As numbers stayed similar the funding is similar. We received a £2,000 donation and had a refund of £4,734 from our pension contributions.

The increase in expenditure of approx £12,000 is due largely to the increase in wages. The other significant increase was £1,500 for toys and equipment as the donation was used to buy a climbing frame. The increase in miscellaneous was in part due to retirement gifts and expenses when two long term members of staff left the setting.

## TRUSTEE RENUMERATION AND EXPENSES

The trustees did not receive any remuneration or expenses during the year.

## RESERVES

The closing balance at 31<sup>st</sup> July 2025 totalled £153,400.32 The trustees and committee members consider this to be a reserve of an adequate level as this would ensure they have a minimum of three months running costs in hand and enough money to increase staff wages in the incoming year.

Approved by the Trustees and signed on their behalf

..... CHAIRPERSON

5/2/26..... Date

## **Independent Examiner's Report to the Trustees of 'Burra Early Years' Company**

I report on the accounts of the charity for the year ended 31 July 2025 which are set out on pages 1 to 3 attached.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) 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) (a) to (c) 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 [other than disclosed below\*]

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 8 of the 2006 Accounts Regulations

have not been met, or

The only income payments not from the SIC or parents for bus money were checked and there was either a lack of detail or no associated documentation relating to these payments.

October 2024 – Bank Deposit No Item Description Provided for Income £411.00. The spreadsheet states it is Bus Money - total seems high for a parental contribution to bus money.

November 2024 No documentation for Scottish Sea Farms £2000 income

**Expenditure Checks Complete – All documentation present and totals correct**

August 2024 Receipt Number 5 Tesco £14.04

October 2024 Receipt Number 3 Andrew Halcrow's Shop £69.60

January 2025 Receipt Number 15 TV License £169.50

May 2025 Receipt Number 14 Voxter Outdoor Centre £35.00

**Income Checks Complete - All documentation present and totals correct**

August 2024 Receipt Number 4 SIC £35,948.58

February 2025 Receipt Number 16 SIC £29,218.20

July 2025 Receipt Number 3 SIC £3,620.76

FOR THE YEAR ENDED 31ST JULY 2025

	Government Funding £	Additional Funding £	Total Income	2025	2024
<b>Income</b>					
Registration Fees	£0.00	£0.00		£0.00	£0.00
SICCT Grants	£0.00	£0.00		£0.00	£0.00
Community Council Grants	£0.00	£0.00		£0.00	£0.00
Fund Raising	£0.00	£486.40		£486.40	£582.40
Government Funding	£181,376.85	£0.00	£181,376.85		£180,505.19
Now Pensions - Correction	£4,734.18	£0.00	£4,734.18		£0.00
Repair and Maintenance Refund	£0.00	£0.00		£0.00	£0.00
Toys and Equipment Refund	£0.00	£0.00		£0.00	£169.86
Water Supply Refund	£0.00	£0.00		£0.00	£0.00
Government Milk Money	£0.00	£0.00		£0.00	£0.00
Donations	£0.00	£2,060.00	£2,060.00		£720.00
Bank Interest	£0.00	£0.00		£0.00	£0.00
Others (Misc)	£0.00	£0.00		£0.00	£8.99
Bus Money	£0.00	£3,420.00	£3,420.00		£1,356.00
Training	£0.00	£0.00		£0.00	£0.00
Professional Fees	£0.00	£0.00		£0.00	£0.00
Energy Supply Refund	£0.00	£0.00		£0.00	£763.90
Phone & Broadband Refund	£0.00	£0.00		£0.00	£61.48
Groceries Refund	£0.00	£0.00		£0.00	£666.95
<b>Total</b>	<b>£186,111.03</b>	<b>£5,966.40</b>	<b>£192,077.43</b>		<b>£184,834.77</b>

	Government Funding £	Additional Funding £	2025 Total Expenditure	2024 Total Expenditure
<b>Expenditure</b>				
Administration Costs	£0.00	£0.00	£0.00	£0.00
Arts and Crafts	£0.00	£0.00	£0.00	£0.00
Cleaning Materials	£0.00	£0.00	£0.00	£0.00
Cooking and Baking	£0.00	£0.00	£0.00	£0.00
Funded Toys, Equip & Storage	£0.00	£0.00	£0.00	£0.00
Fundraising Expenses	£0.00	£0.00	£0.00	£0.00
Furniture and Fixings	£0.00	£0.00	£0.00	£0.00
Governance	£0.00	£0.00	£0.00	£0.00
Grant Expenditure	£0.00	£0.00	£0.00	£0.00
Groceries	£1,990.75		£1,990.75	£2,760.87
Energy Supply	£1,727.88		£1,727.88	£3,868.17
Insurance	£795.22		£795.22	£710.16
Lunches	£0.00		£0.00	£0.00
Miscellaneous	£1,889.75		£1,889.75	£541.78
Outings	£35.00		£35.00	£200.00
Professional Fees	£1,353.00		£1,353.00	£1,369.00
Repairs & Maintenance	£812.00		£812.00	£1,817.71
Phone and Broadband	£988.24		£988.24	£859.35
Toys and Equipment	£3,434.37		£3,434.37	£1,903.48
Training	£0.00		£0.00	£0.00
Transport	£499.80		£499.80	£522.90
Uniforms and PPE	£360.70		£360.70	£394.73
Wages	£140,297.25		£140,297.25	£127,361.56
Water Charges	£0.00		£0.00	£0.00
	<b>£154,183.96</b>	<b>£0.00</b>	<b>£154,183.96</b>	<b>£142,309.71</b>
Deficit/Surplus for Year	<b>£37,893.47</b>			

BURRA ISLE PLAYGROUP

STATEMENT OF BALANCES

FOR THE YEAR ENDED 31ST JULY 2025

	2025	2024
	Government Funding £	Unrestricted Funds
Bank and Cash in Hand		
Balance brought forward	£115,506.85	£72,981.79
Net Surplus in year	£37,893.47	£42,525.06
Closing Balance	£153,400.32	£115,506.85
Reserves	0	
General Funds	£153,400.32	

Assets

Only items costing in excess of £2,000 are capitalised, and as such there are none.

Signed on behalf of committee  
M. Mhairi Garnier Manager