

Mauchline Burns Bairns Under 5's Group

Scotland · Charity number SC028797

Details

Status	Active
Legal form	Company (the charity is registered with Companies House)
Registered	1998-06-23
Register	View on the OSCR register

Contact

Address 113 Mary Morrison Drive
Mauchline
KA5 6AR

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of education', 'the advancement of health'

What the charity does: Burns Bairns delivers education of ante-pre and preschool children by providing and supervising high-quality learning experiences centred around play. Through a team of qualified and caring staff, the charity nurtures children's emotional, intellectual, and social development, helping them grow into confident and active members of society. It also offers guidance to parents and carers, equipping them with the skills and knowledge needed to effectively support and care for their children.

Beneficiaries: 'Children or young people'

Objectives: (1) To advance the education of pre-school children through the provision and supervision of learning-orientated activities with an emphasis on play experience. (2) To advance citizenship in respect of pre-school children and, in particular, to help and encourage pre-school children to grow and develop emotionally, intellectually and socially, such that they may participate fully in society. (3) To advance the education of parents and carers of pre-school children through the provision of advice and/or training in the skills associated with the care and supervision of pre-school children. (4) To promote, establish, operate and/or support other similar projects and initiatives which further charitable purposes, including activities which enable parents to take part in such activities with children, when appropriate.

Geography

- **Main operating location:** East Ayrshire
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£173,609	£233,874	-	8
2024-03-31	£188,255	£202,073	-	7
2023-03-31	£201,287	£177,223	-	7
2022-03-31	£161,419	£161,849	-	7
2021-03-31	£178,311	£149,886	-	8

Mauchline Burns Bairns Under 5's Group

Scotland - Charity number SC028797

Accounts

Mauchline Burns Bairns Under 5's Group

Scottish Registered Charity SC028797
Company Limited by Guarantee - Scottish Registered Company Number SC354423

Statement of Financial Activities
1st April 2024 - 31st March 2025

	Notes	Unrestricted Funds	Restricted Funds	Total 2024/25	Total 2023/24
		£	£	£	£
<u>Incoming Resources</u>					
Grants EAC Main Funding	2	172,089.93	0.00	172,089.93	183,348.00
Grants Other Funding	3	0.00	0.00	0.00	2,362.92
Other Funding	4	0.00	0.00	0.00	0.00
Snack Fees - Non Funded Children	5	501.50	0.00	501.50	1,000.90
Voluntary Income	6	0.00	0.00	0.00	0.00
Fundraising Income	7	685.30	0.00	685.30	624.50
Bank Interest	8	0.00	332.15	332.15	234.35
Total Incoming Resources		173,276.73	332.15	173,608.88	187,570.67
<u>Resources Expended</u>					
Employee Costs	9	141,325.68	0.00	141,325.68	139,898.53
Equipment Consumables	10	2,471.71	0.00	2,471.71	5,384.62
Equipment Durables	11	3,452.47	0.00	3,452.47	2,264.55
Food & Drink	12	3169.52	0.00	3,169.52	3,127.77
Fundraising Costs	13	0.00	0.00	0.00	0.00
Rent	14	25332.00	0.00	25,332.00	24,481.00
Sundry & Stationary	15	17144.98	0.00	17,144.98	14,666.89
Gifts, Trips & Outings	16	604.34	0.00	604.34	260.00
Professional Fees & Insurance	17	6,891.05	0.00	6,891.05	14,499.51
Fixed assets purchased	18	33,482.00	0.00	33,482.00	1,149.00
Total Resources Expended		233,873.75	0.00	233,873.75	205,731.87
<u>Net Incoming Resources</u>					
Net income for the year		-60,597.02	332.15	-60,264.87	-18,161.20
Transfers between accounts		0.00	0.00	0.00	0.00
Movements in the Balance Sheet		32845.58	0.00	32,845.58	4,344.16
Total Funds at 1st April 2024		163825.27	20,357.37	184,182.64	197,999.68
Total Funds at 1st April 2025		136,073.83	20,689.52	156,763.35	184,182.64

Mauchline Burns Bairns Under 5's Group

**Scottish Registered Charity SC028797
Company Limited by Guarantee - Scottish Registered Company Number SC354423**

Balance Sheet For Year Ended 31st March 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024/25 £	Total 2023/24 £
<u>Fixed Assets</u>					
Fixed assets	18	33,875.84	0.00	33,875.84	776.46
<u>Current Assets</u>					
Cash at Bank	19	102,120.46	20,689.52	122,809.98	183,055.79
Cash In Hand	20	0.00	0.00	0.00	19.06
Debtors	21	1,846.53	0.00	1,846.53	1,976.48
		<u>103,966.99</u>	<u>20,689.52</u>	<u>124,656.51</u>	<u>185,051.33</u>
<u>Current Liabilities</u>					
Creditors: amounts falling due within 1 year	22	1,769.00	0.00	1,769.00	1,645.15
		<u>1,769.00</u>	<u>0.00</u>	<u>1,769.00</u>	<u>1,645.15</u>
Total Assets Less Current Liabilities		<u>136,073.83</u>	<u>20,689.52</u>	<u>156,763.35</u>	<u>184,182.64</u>
Creditors: amounts falling due after 1 Year		0.00	0.00	0.00	0.00
Net Assets		<u>136,073.83</u>	<u>20,689.52</u>	<u>156,763.35</u>	<u>184,182.64</u>
<u>Funds of the Charity</u>					
Unrestricted Funds		136,073.83	0.00	136,073.83	163,825.27
Restricted Income Funds	23	0.00	20,689.52	20,689.52	20,357.37
TOTAL FUNDS		<u>136,073.83</u>	<u>20,689.52</u>	<u>156,763.35</u>	<u>184,182.64</u>

For the year ending 31/03/2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The Members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Signature	Print Name	Designation	Date
	Claire Ritchie	Director	
	Kirsty Mair	Chairperson	

Mauchline Burns Bairns Under 5's Group
Company Limited by Guarantee - Scottish Registered Company Number SC354423
Registered Charity SC028797
ACCOUNTS AS AT YEAR ENDING 31st MARCH 2025

Notes forming part of the financial statements for the year ended 31 March 2025

1 Accounting Policies

1a Basis of Accounting

These accounts have been prepared on the basis of historic cost in accordance with :

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- And with Financial Reporting Standards for Smaller Enterprises (FRSSE);
- And with the Charities Act 1993.

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

No changes have been made to accounts for previous years.

1b Voluntary Income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included, but is described in the Trustee's Annual Report.

1c Grants are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

1d Incoming resources from snack and session fees are included when receivable.

1e Investment income is included in the accounts when receivable.

1f Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

1g Unrestricted funds are donations, unallocated grants and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

1h Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

1i No payment or reimbursement of out-of-pocket expenses was made to trustees or to third parties for expenses incurred by trustees. (2023/24 £0)

1j A payment for Independent Examiner's Fee was made for reporting on the Accounts. (2023/24 - £540.00)

1k The charitable company is exempt from corporation tax on it's charitable activities.

1l The average number of employees during the year, calculated on the basis of full-time equivalents (40hrs) was as follows:

Staffing Number							2024/25	2023/24
Direct Staff – Playroom							8.00	8.00
Indirect Staff – Administration/Short Term Contract Play Group Practitioner staff							0.00	0.00

Expenditure

				£	£		£	£
Outing / Trip / Presents Play Group/Toddlers				604.34	0.00		604.34	260.00
Outing / Trip / Presents Early Learning Group				0.00	0.00		0.00	0.00
				604.34	0.00		604.34	260.00

17	Fees & Insurance				Unrestricted	Restricted	Total	Total
				2024/25	2024/25	2024/25	2023/24	
				£	£	£	£	
	Accountancy			2829.60	0.00	2829.60	2587.00	
	Prior year paid			313.80		313.80	1267.10	
	Current year unpaid			-155.00		-155.00	-313.80	
	Insurance			62.99	0.00	62.99	1344.61	
	Other - HR/consultancy			3839.66	0.00	3839.66	9614.60	
	Bank charges			0.00	0.00	0.00	0.00	
				6891.05	0.00	6891.05	14499.51	

18	Fixed Assets				Unrestricted	Restricted	Total	Total
				2024/25	2024/25	2024/25	2023/24	
				£	£	£	£	
	Macbook			0.00	0.00	0.00	1149.00	
	Purchase of Land to north of Nether Walk			33482.00	0.00	33482.00	0.00	
					0.00	0.00	0.00	
				33,482.00	0.00	33482.00	1149.00	
	Depreciation charge			-382.62		-382.62	-372.54	
	Balance sheet balance			33,099.38	0.00	33,099.38	776.46	

19	Cash In Bank				Unrestricted	Restricted	Total	Total
				2024/25	2024/25	2024/25	2023/24	
				£	£	£	£	
	Cash In Main Bank Account			102120.46	0.00	102120.46	162698.42	
	Cash In Instant Access Account				20,689.52	20689.52	20357.37	
				102,120.46	20,689.52	122,809.98	183,055.79	

20	Petty Cash				Total	Total
				2024/25	2023/24	
				£	£	
	Petty Cash Toddlers				0.00	
	Petty Cash Main				19.06	
				0.00	19.06	

21	Debtors and Prepayments				Total	Total
				2024/25	2023/24	
				£	£	
	Analysis of Debtors					
	Prepayments			350.40	0.00	
	Other Debtors Toddlers			0.00	0.00	
	Other Debtors Main			1496.13	1976.48	
				1846.53	1976.48	

22	Creditors: amounts falling due within one year				Total	Total
				2024/25	2023/24	
				£	£	
	Main Account			1769.00	1645.15	
	Toddler Account			0.00	0.00	
				1769.00	1645.15	

23 Restricted Funds

	Bal b/fwd	Incoming	Outgoing	Balance At
	01/04/2024	Resources	Resources	31/03/2025
	£	£	£	£
Contingency for Redundancy	20357.37	0.00	0.00	20357.37
EAC Participatory Budget	0.00	0.00	0.00	0.00
Money for Milk/Snack	0.00	0.00	0.00	0.00
Interest posted to unrestricted	0.00	332.15	0.00	332.15
Movement for 2024				
All Accounts Total	20357.37	332.15	0.00	20689.52

money being ring fenced for redundancy

Independent Examiner's Report on the accounts for the period

01 April 2024 - 31 March 2025

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's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 the independent examiner's report

My examination was 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 seeking explanations from you as 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 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(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 to comply with Regulation 8 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.

Alison Harold



Mint Accounting Ltd
63 Dock Street
Dundee
DD1 3DU

Date: