

Mauchline Burns Bairsns 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
		103,966.99	20,689.52	124,656.51	185,051.33
<u>Current Liabilities</u>					
Creditors: amounts falling due within 1 year	22	1,769.00	0.00	1,769.00	1,645.15
		1,769.00	0.00	1,769.00	1,645.15
Total Assets Less Current Liabilities		136,073.83	20,689.52	156,763.35	184,182.64
Creditors: amounts falling due after 1 Year		0.00	0.00	0.00	0.00
Net Assets		136,073.83	20,689.52	156,763.35	184,182.64
<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		136,073.83	20,689.52	156,763.35	184,182.64

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	

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

1a Basis of Accounting

Basis of Accounting

- 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.

No changes have been made to accounts for previous years.

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

Income

	Grants & Other Funding				Unrestricted	Restricted		Total	Total
					2024/25	2024/25		2024/25	2023/24
					£	£		£	£
2	Grants EAC Main Funding				172089.93			172,089.93	183,348.00
3	Grants Other Funding	Grant from EAC to be used on milk and snacks						0.00	2,362.92
4	Other Funding							0.00	0.00
					172,089.93	0.00		172,089.93	185,710.92

	Fees				Unrestricted	Restricted		Total	Total
					2024/25	2024/25		2024/25	2023/24
					£	£		£	£
	Main Account - Fees Non Funded Children							0.00	0.00
	Non Funded Children - Early Learning Group							0.00	0.00
	Early Learning Group and Toddlers Membership Fees							0.00	0.00
	Snack Fees - Playgroup				501.50			501.50	1000.90
					501.50	0.00		501.50	1,000.90

	Voluntary Income				Unrestricted	Restricted		Total	Total
					2024/25	2024/25		2024/25	2023/24
					£	£		£	£
	Donations Unrestricted - Uni of Bristol					0.00		0.00	0.00
					0.00	0.00		0.00	0.00

	Fundraising Income				Unrestricted	Restricted		Total	Total
		Main Acct			2024/25	2024/25		2024/25	2023/24
					£	£		£	£
	Rag Bag					0.00			0.00
	Kiltwalk					0.00			0.00
	previous year now banked								0.00
	Not banked at year end				685.30	0.00		685.30	-685.30
	Sponsored bounce	0.00			0.00				1131.80
	Christmas raffle	0.00			0.00				178.00
		0.00			685.30	0.00		685.30	624.50

	Bank Interest							Total	Total
								2024/25	2023/24
								£	£
	Main Account								0.00
	Instant Access Account							332.15	234.35
								332.15	234.35

Expenditure

9	Employee Costs					Unrestricted	Restricted		Total	Total
						2024/25	2024/25		2024/25	2023/24
						£	£		£	£
	Wages Early Learning Group					129943.77	0.00		129943.77	129175.15
	Tax & NI Early Learning Group					3716.84	0.00		3716.84	3827.79
	Prior year paid					711.90			711.90	2379.28
	Current year unpaid					-887.13			-887.13	-711.90
	Advertising for posts					0.00	0.00		0.00	126.00
	Staff flu jabs					0.00	0.00		0.00	0.00
	Uniforms and recruitment					2212.05	0.00		2212.05	580.60
	CPD/Courses/PVG					2064.75	0.00		2064.75	652.00
	Pension Costs					3670.92	0.00		3670.92	3607.89
	Prior year paid					619.45			619.45	881.17
	Current year unpaid					-726.87			-726.87	-619.45
						141325.68	0.00		141,325.68	139898.53
	Equipment Purchase					Unrestricted	Restricted		Total	Total
						2024/25	2024/25		2024/25	2023/24
						£	£		£	£
10	Consumables									
	Playgroup /Toddlers - Repairs and renewals					70.15	0.00		70.15	0.00
	Playgroup /Toddlers - Toys and Crafts					2196.61	0.00		2196.61	5384.62
	Argos credit to be used					204.95			204.95	
						2471.71	0.00		2471.71	5384.62
11	Durables									
	Playgroup /Toddlers - Repairs and renewals					90.25	0.00		90.25	0.00
	Playgroup /Toddlers - Toys and Crafts					3362.22	0.00		3362.22	2264.55
						3452.47	0.00		3452.47	2264.55
12	Food & Drink					Unrestricted	Restricted		Total	Total
						2024/25	2024/25		2024/25	2023/24
						£	£		£	£
	Food & Drink Main Account					2819.12	0.00		2819.12	3127.77
	Overpaid in the year					350.4			350.40	0.00
						3169.52	0.00		3169.52	3127.77
13	Fundraising Trading Costs					Unrestricted	Restricted		Total	Total
						2024/25	2024/25		2024/25	2023/24
						£	£		£	£
	Fundraising expenses					0.00	0.00		0.00	0.00
						0.00	0.00		0.00	0.00
14	Rent					Unrestricted	Restricted		Total	Total
						2024/25	2024/25		2024/25	2023/24
						£	£		£	£
	Rent for Playgroup					23712.00			23712.00	23712.00
	Rates					220.00			220.00	0.00
	Rent for Toddlers					1400.00			1400.00	769.00
						25332.00	0.00		25332.00	24481.00
15	Sundry & Stationary					Unrestricted	Restricted		Total	Total
						2024/25	2024/25		2024/25	2023/24
						£	£		£	£
	Furniture and computer equipment Early Learning Group					0.00	0.00		0.00	0.00
	Computer software					149.98	0.00		149.98	690.36
	Stationery/Ink/Paper/Postage PG/Computer Equip - Early Learning Group					688.18	0.00		688.18	652.20
	Repairs and renewals					78.47	0.00		78.47	828.55
	Playgroup Mobile Phone					273.56	0.00		273.56	235.94
	Subscriptions					343.63	0.00		343.63	307.34
	Security/Cleaning/Maintenance - Early Learning Group					15365.56	0.00		15365.56	11903.00
	Travel for Staff Training					0.00	0.00		0.00	0.00
	Gifts for Staff					0.00	0.00		0.00	0.00
	Entertainment for Staff					245.60	0.00		245.60	0.00
	Other Early Learning Group					0.00	0.00		0.00	49.50
						17144.98	0.00		17144.98	14666.89
16	Gifts, Trips & Outings					Unrestricted	Restricted		Total	Total
						2024/25	2024/25		2024/25	2023/24

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	0.00
	Petty Cash Main							0.00	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 01/04/2024	Incoming Resources	Outgoing Resources	Balance At 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
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Date: