

# Dundee Bairns

Scotland · Charity number SC047425

## Details

---

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2017-05-17
Register	<a href="#">View on the OSCR register</a>

## Contact

---

Address	Unit 23 Tom Johnston Road Dundee DD4 8XR
Website	<a href="http://www.dundeebairns.org">www.dundeebairns.org</a>

## Activities

---

**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the prevention or relief of poverty', 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

**What the charity does:** The charity is set up to improve the welfare of local children, young people, and their families by issuing grants, running programmes and projects that will improve the quality of lives and assist in reducing the attainment gap.

**Beneficiaries:** 'Children or young people', 'No specific group, or for the benefit of the community'

**Objectives:** 3.1 The charitable purposes of the SCIO ('the Charitable Purposes') are: 3.2.1 The relief of need and to improve the welfare of Dundee children, young people and their families, and enable them to have access to services that will enhance the quality of their lives. 3.2.2 The provision of food, clothing, goods, services and activities to Dundee children, young people and their families to reduce inequalities and the impact of poverty.

## Geography

---

- **Main operating location:** Dundee City
- **Geographical spread:** Wider, but within one local authority area

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£480,351	£539,518	-	7
2024-03-31	£454,152	£385,680	-	5
2023-03-31	£268,171	£310,926	-	3
2022-03-31	£258,612	£250,154	-	1
2021-03-31	£416,683	£281,371	-	19

**Dundee Bairns**

Scotland - Charity number SC047425

---

# Accounts

---

Charity registration number SC047425 (Scotland)

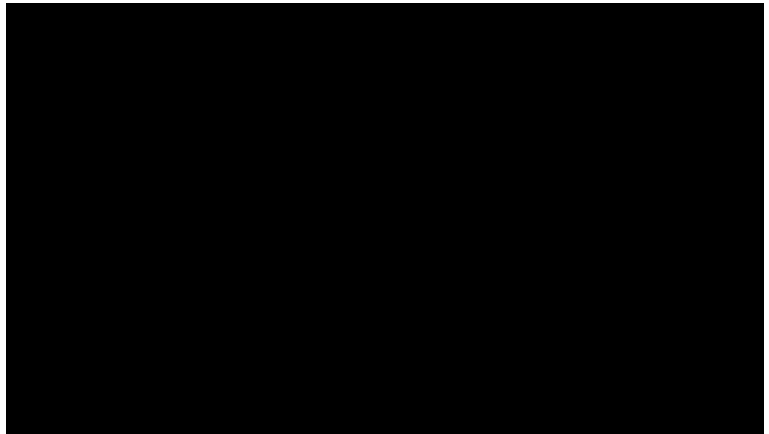
**DUNDEE BAIRNS**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

# DUNDEE BAIRNS

## LEGAL AND ADMINISTRATIVE INFORMATION

---

### Trustees



### Charity Number (Scotland)

SC047425

### Principal address

Unit 23  
Tom Johnston Road  
Dundee  
DD4 8XD

### Independent examiner

Findlays Audit Limited  
11 Dudhope Terrace  
Dundee  
DD3 6TS

### Bankers

Santander  
Business Banking Operations  
Sunderland  
SR43 4FW

### Solicitors

Lindsays  
Seabraes House  
18 Greenmarket  
Dundee  
DD1 4QB

---

# DUNDEE BAIRNS

## CONTENTS

---

	<b>Page</b>
Trustees' report	1 - 9
Statement of trustees' responsibilities	10
Independent examiner's report	11
Statement of financial activities	12 - 13
Balance sheet	14
Notes to the financial statements	15 - 30

---

# DUNDEE BAIRNS

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 31 MARCH 2025*

---

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

The charitable purposes of Dundee Bairns are:

The relief of need and to improve the welfare of Dundee children, young people and their families and enable them to have access to services that will enhance the quality of their lives;

The provision of food, clothing, goods, services and activities to Dundee children, young people and their families to reduce inequalities and the impact of poverty.

The trustees have paid due regard to guidance issued by the Office of the Scottish Charity Regulator in deciding what activities the charity should undertake.

#### **Fun and Food Programme**

The Dundee Bairns Fun and Food Programme has been delivering breakfasts and cold lunches during every school holiday since 2016.

The Easter 2024 Fun & Food programme went very well and without a single hitch. 7,348 meals were served as well as a series of activities. The total expenditure on the activities was £3,938 It was good to see that the programme had returned to the levels we had prior to the Covid lockdowns.

The Summer 2024 Fun and Food programme was extremely successful with delivery of 27,111 meals across 6 weeks to 92 different community and school projects, and we provided activity funding of £11,474.

The October 2024 Fun and Food Programme saw a continuation of our successful programme with delivery of 6,780 Meals to 52 projects, and we provided activity funding of £3,988.

We are very grateful to the volunteers who supported the delivery of the Fun and Food Programme in 2024, which included a mix of staff teams from the Royal Bank of Scotland, Smiths Interconnect, WL Gore, several teachers who delivered in their school holiday time and long-term volunteers.

Our longest serving volunteer ██████████ sadly passed away on the 26th of May this year, and we have honoured him with the creation of an annual volunteer award in his name. The Ken Clark Volunteer Award will be given to an outstanding volunteer on an annual basis and will be aimed principally at those volunteers who have helped to support our Fun and Food deliveries.

We were delighted to award the first recipients, ██████████ of RBS, High Street branch who have wholeheartedly supported the charity over the last few years were presented with the inaugural award in a Civic reception held at the city chambers in November this year.

# DUNDEE BAIRNS

## TRUSTEES' REPORT (CONTINUED)

### *FOR THE YEAR ENDED 31 MARCH 2025*

---

#### **Tea Clubs**

In 2018 Dundee Bairns approached primary schools with a view to encouraging Tea Clubs to run after school clubs in areas of most need, running from October to March each year to help provide children with nutritious hot meals over the winter months. Although this has been a successful and much-needed project, the previous model of asking schools to contribute 50% of the cost of the meals via Pupil Equity Funding was proving to be a barrier to uptake.

In 2023/24 Dundee Bairns made a successful application to the Whole Family Wellbeing Fund in which we received funding to cover 100% of the cost of providing the hot evening meals to 21 primaries as well as the salary of a full-time nutritionist for 3 years. The delivery of this commenced in 2024/25 providing an average of 795 meals per week for 23 schools. With this has come the increased logistical challenge of deliveries and box collections, with an ongoing need for new volunteers to fulfil our logistical requirements.

During 2024/25 Dundee Bairns continued to work to identify an alternative food provision to meet the growing demands for food provision throughout the City. Up to now we have been entirely reliant on Tayside Contracts to supply all our food, and we believe we need to identify an additional food provider to supplement the excellent service we receive from Tayside Contracts. Following a successful conversation with Hotel Indigo, they kindly provided 70 meals free of charge on a Monday evening, and we are truly grateful for this donation. This has allowed us to explore the idea of alternative provision from hotels as large-scale providers.

Following a review of the Tea Club programme based on feedback from the 2024/25 delivery from school groups, the charity has carried out some work around sourcing an alternative provider for Tea Club Programme. We have now reached agreement with Hotel Indigo and the Apex Hotel that they will both provide 400 meals each a week for the 2025/26 Tea Club programme.

We are extremely grateful to the volunteers and Tayside Contracts staff for supporting the delivery of Tea Club meals for the 20-week period. Tayside Contracts staff were key to the success of this programme, and we are truly grateful for their commitment. We are reviewing the logistics of Tea Clubs in terms of volunteer support with a hope to increase volunteer numbers for the next round of Tea Clubs in October 2025.

# DUNDEE BAIRNS

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

---

#### Healthy Eating Programme

With the addition of qualified Nutritionist [REDACTED], to our staffing team, Dundee Bairns has been able to develop a new Healthy Eating Programme within the charity, which has been key to enhancing our Fun and Food Programme and Tea Club programmes with the addition of Dundee Bairns Healthy Eating Guidelines, as well as the development of Cooking Clubs, and health and nutrition activity groups for targeted children.

[REDACTED] has provided substantial Cooking Clubs to 6 schools in Dundee, and delivered activities to a further 9, including secondary schools. Groups have focused on providing cooking skills to help enhance life skills for vulnerable children, healthy eating and food safety, fun nutrition games and the support of health and wellbeing weeks within different schools. Outcomes have also included increased attendance, a chance for secondary school children to increase national qualification portfolios and family support around making healthy choices.

26 sessions were focused on supporting children through Health and Nutrition groups, 36 sessions supported Tea Club groups, and 45 sessions of Cooking groups were delivered since August 2024.

The Dundee Bairns Healthy Eating Guide is a breakdown of the Food and Nutrition Standards for Scotland and are intended to support applicants of the Fun and Food and Tea Club programmes, ensuring that children who are being supported have access to as healthy food as possible. This work has been developed in partnership with the NHS Tayside, and we thank our NHS colleague, Mia Gonzalez-Noda for her support with this large piece of work. The guidelines are proving to be in demand from steering groups who are doing policy work around healthy eating and child healthy weight work in the locality and there has been interest in the guidance from further afield. As such, we are currently looking into how we ensure that the guidance remains the intellectual property of Dundee Bairns.

We hosted our first Nutrition Student in January 2025 – Roza Stelmach joined us for a 12-week period, supporting the development of the Healthy Eating Programme through delivery of cooking groups and creation of healthy eating activities. This has proved to be a good help to the development of the programme and we are now actively seeking volunteers to further support the programme going forward.

#### Christmas 2024

Dundee Bairns continued to support families with the cost of food for Christmas in 2024 by issuing Aldi vouchers to families of £40, £50 and £60, depending on family size. The Christmas 2024 provision was by far the busiest yet, in terms of the total number of children we supported. The total value of vouchers issued to families was £38,500. In addition, the Apex Hotel provided 50 hampers for families, and as this is the 6th year they have delivered this service, we are truly grateful.

In November we also launched an advent calendar giving scheme whereby the public were invited to donate essential items such as pyjamas, clothing, cleaning and home products, etc and the response was amazing.

In total the vouchers and hampers scheme, along with support from Bairns at Home to provide extra resources such as pyjamas, cleaning products and other home essentials supported 1023 families, with many thanks to the general public, staff teams and public health teams who supported us with donations of these items.

This year we were able to gift activities to some families referred to us thanks to a donation of 100 tickets from Jazz Hands productions for a pantomime, 300 tickets for ice skating and Santa experience from Dundee Christmas and some tickets from Dundee Rep.

We also ran our annual Christmas Card competition for which there were four primary-school aged winners.

# DUNDEE BAIRNS

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

---

#### **Cosy Bairns**

The Cosy Bairns clothing programme is now in its fifth year of delivery, and continues to be in demand, especially over the winter period. It remains an agile and responsive answer to a lot of crisis requests from referrers working directly with families and offers a dignified solution to families who are often in some very difficult circumstances. We were able to provide recipients with a £50 Primark voucher per child, though this was sometimes increased to £100 where a family was facing crisis and needed more support. The charity received applications for clothing vouchers through the Council's School Family Support and Development Workers, some Health Visitors and some Community Workers.

In the period April 2024 to March 2025, we helped 2,240 children at a cost of £91,400. The period of October – December 2024 saw the sharpest increase in referrals – 470 in total, supporting around 840 children, a huge increase from the same period in 2023. Reasons for referral are often stark and go beyond the initial aims of Cosy Bairns to simply lend a hand up to people who may be struggling a little. Cosy Bairns has proved to be a lifeline for families in real need. As we look ahead to the next financial year and see that we are coming to an end of the initial funding stream from Dundee City Council, we realise that this project needs to find funding to be able to continue and we are looking to source grant aid to allow it to do so.

#### **Bairns at Home Multibank project**

Dundee Bairns continues to develop and respond flexibly to new anti-poverty initiatives. We launched a new and exciting project in Dundee in September 2023.

It is a new multibank service for families with children and was launched in Dundee as a collaboration between Dundee Bairns and the Fife based Big Hoose charity and is called the Bairns at Home project.

The Bairns at Home project is in its second year of operation and has gone through a substantial number of changes since September 2023. In May 2024, we vacated our single berth warehouse at Unit 29 Tom Johnston Road and moved to a new double unit at Units 24 and 25 Tom Johnston Road. This move allowed us to double the space for our daily operations and has helped us to widen our range of offers to more referral partners. We were also able to take on the unit directly next door to these at 23 Tom Johnston Road, which has become our office space along with providing overflow and sorting space for the Bairns at Home warehouse. With the move, we welcomed support from the Nine Incorporated Trades of Dundee and the Rotary Club of Dundee to help us to purchase new racking and also from volunteer Graeme Fiddes who helped to build extra much-needed storage space within the racking. We thank local company Edwardson Electricals for their support in moving essential supports like our forklift and electrical charging units to help keep our operations running smoothly and we have also been grateful for their ongoing support in helping us to PAT test items and the installation of electrical points within the new warehouse.

Business Manager ██████████ was employed in August 2024 to support the administration of all Dundee Bairns activities. In February 2025 her role was extended to include the management and operation of the Bairns at Home programme. With this change, we are implementing new online warehouse sorting and organising systems and embedding new online referral request forms which are making a huge difference to the monitoring of outputs and the efficiency and quality of the project.

The project has been fulsome and has integrated with all aspects of Dundee Bairns programmes, with Warehouse staff supporting food deliveries, items from the multibank providing additional resources to Cooking Clubs, Fun and Food, Christmas provision and an ad-hoc crisis referral system has also been established in order to meet same-day need.

A new partnership with Active Schools Dundee has seen us embed a 'Kit for All' project within the warehouse, which takes in and manages donated sports clothing and equipment for children, also enhanced by items which come in from the Big Hoose multibank. We have been able to offer 90 referred children new bags filled with a mixture of new and secondhand clothing and sports kit.

We continue to review and develop the Bairns at Home programme to ensure that it runs smoothly and as resourcefully as possible.

# DUNDEE BAIRNS

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

---

#### **Volunteers**

Since 2016 Dundee Bairns has always relied on volunteers to help us deliver meals through our various food programmes. Without our volunteers we would not be able to deliver our programme. Many of the volunteers are now also helping us with the delivery of our Bairns at Home multibank.

We are so grateful to our volunteers, and we held a volunteer celebration on the 13 September 2024 at the Malmaison Hotel.

We were delighted to see our partnership with the staff team at Royal Bank of Scotland and Apex Hotel continue, and we welcomed new volunteers from W L Gore, Brightsolid and Smiths Interconnect.

For the Fun and Food Programme in the Summer of 2024, we had the support of 55 volunteers, including a big increase in corporate volunteers. As a charity we would wish to acknowledge the commitment and support of our volunteers, they are very special people, and we could not deliver our services without their support.

#### **Achievements and performance**

This is the eighth Annual Report and Accounts of our charity Dundee Bairns.

Dundee Bairns has continued to receive outstanding support from Dundee City Council, Tayside Contracts and our funders and this has meant that the charity ends the financial year in a stable financial position, and that will allow us to continue with our work in Dundee into the future.

Within the City there is now a newly constituted Child Poverty and Inequality Strategic Leadership Group chaired by [REDACTED] (Director of Children's Services) and Dundee Bairns has been invited to join the Group.

Dundee Bairns won the Community Category at The Courier Business Awards in September 2024.

#### **Fab Bairns Fund**

Within Dundee Bairns we had a discrete fund called the Fabiola Fund, which provides grants to allow children and young people to take part in chosen leisure, sports and cultural activities.

During 2023 the charity decided to rename the fund as the Fab Bairns Fund and it was relaunched in 2024.

A system of referrals was put in place to allow School Family Support and Development Workers to make referrals to the Fab Bairns Fund, with details added to the charity's website and Facebook page. A written application is required before formal funding is approved. During the financial year 2024/25 donations of £2,750 were received for the Fab Bairns Fund and during the year awards of £1,786 were made for individual children for activities including dance and various sports.

#### **Caroline Bairner Award for Kindness**

Among the donations we received during 2020, was a notable donation made by [REDACTED], who was a community worker in Dundee for many years. She passed away very suddenly on New Year's Day 2021 and many in the community were left devastated. Her son got in touch to say that they had a collection for his mum of over £3,000 in lieu of flowers at her funeral and that they wanted it to go to Dundee Bairns. The Trustees agreed that there should be an annual award to a Dundee primary schoolchild for an act of kindness. The Caroline Bairner Award for Kindness annual winners will receive a trophy and a £50 voucher.

#### **Premises**

With the introduction of the Bairns at Home multibank the charity had to lease a warehouse to host that project. Initially we rented a single warehouse, Unit 29, but as the project grew, we moved into a double warehouse at Units 24 and 25 at 10 Tom Johnston Road, Dundee on the 31st of May 2024. After having moved into the double warehouse, we were then offered the adjacent warehouse at Unit 23, and this included a sizeable office space. We moved out of our office at Dudhope Castle and into our new office at Unit 23 on the 12th of August 2024. This meant that all the Dundee Bairns staff are now located on a single site, and this will improve our overall effectiveness. We would wish to thank The Circle and [REDACTED] for their support in providing Dundee Bairns with office accommodation for the last 2 years.

# DUNDEE BAIRNS

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

---

#### **Vehicles**

During 2022 we successfully applied to Dundee Climate Fund for a grant to help purchase an electric van. In addition, the charity was very fortunate to receive a second electric van donated by Auto Services Perth and we are incredibly grateful to the company for this kind donation.

The two electric vans are now used almost exclusively for the delivery of the items from the Bairns at Home multibank. This has meant that all the referrers, being school staff, social workers and family charities, do not need to collect the items for families, they are delivered to their school or work base.

#### **Funding and Fundraising**

Dundee Bairns has been very fortunate with regards to funding in 2024/25. Dundee City Council are our major funder for our Fun and Food Programme and for our Tea Clubs. The Northwood Charitable Trust was again a very generous funder for Dundee Bairns as it has been since we were founded in 2016 and provided an annual grant of £20,000 for the Fun and Food Programme.

We submitted three applications to the local Whole Family Wellbeing Fund, for Fun and Food, Tea Clubs and the Bairns at Home multibank project. The Bairns at Home project submission was unsuccessful as the project was not deemed innovative enough. The application for the Fun and Food Programme was also unsuccessful, but we were subsequently advised that we would receive funding of circa £23,000, for this programme through a successful application by the City Council in respect of the Holiday Planning Partnership. Finally, our application for Tea Club food provision and a Health Eating Coordinator was funded for a 3-year period. This was initially granted for the three years 2023/24, 2024/25 and 2025/26, totalling £238,201, however, the programme only commenced during 2024/25 and will now be funded for 2024/25, 2025/26 and 2026/27. This award will allow us to deliver around 800 hot evening meals per week to up to 21 Primary Schools and to have a Healthy Eating Coordinator for the next 3 years. We are extremely grateful to the Scottish Government and Dundee City Council for this funding.

In 2024/25 the charity was fortunate to receive many donations from a wide variety of charities, businesses and private individuals and these totalled over £185,000.

In August 2024 we were lucky to be supported by 27 walkers for the Kiltwalk, which included the staff team from the Royal Bank of Scotland raising £8,789, which was a fantastic achievement.

The Dundee Stars charity match was held on the 6th of April 2024. As part of the match, we held a "Design a jersey" competition. The shirts were prepared in time for the game and Dundee Bairns received 15 jerseys free to sell. In addition, Dundee Stars successfully auctioned off Dundee Bairns hockey strips and the net proceeds were donated to the charity. Dundee Bairns received £1,500 from Dundee Stars in 2024/25.

In 2023 the Rank Foundation awarded 3-year grant funding of £25,000 per annum towards the employment of our Project Manager for the financial years 2024/25, 2025/26 and 2026/27.

In respect of the Bairns at Home project there is a total annual expenditure of circa £100,000. During 2023/24, we were awarded 3-year grant funding of £40,000 per annum from Northwood Trust. We are truly indebted to the Northwood Charitable Foundation for this award. In addition, Northwood Trust awarded us a further £10,000 in 2023/24 and the Vardy Foundation awarded a one-off grant of £5,000. We also received grants of £2,000 each from the Rotary Club of Dundee and the Nine Trades of Dundee towards the costs of fitting out the new warehouse. The Big Hoose also provided a £15,000 grant to cover the transport costs of collecting the goods from their warehouse in Lochgelly and delivering them to our warehouse in Dundee. £9,458 of this grant was carried forward into 2024/25.

In 2024/25 the Robertson Trust awarded grant funding of £30,000 and Dundee City Council awarded grant funding of £20,000, both of which were 3-year grants for this very important project.

#### **Financial review**

The net deficit on funds for the year amounted to £59,167 (2024 - surplus £68,472). Unrestricted reserves to carry forward amount to £123,937 (2024 - £134,714) and restricted reserves to carry forward amount to £57,995 (2024 - £106,385).

# DUNDEE BAIRNS

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

---

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three months unrestricted expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained during the year.

As noted in previous years, opportunities to expand our services to respond to the growing needs of our Bairns within the City, were restricted during the pandemic

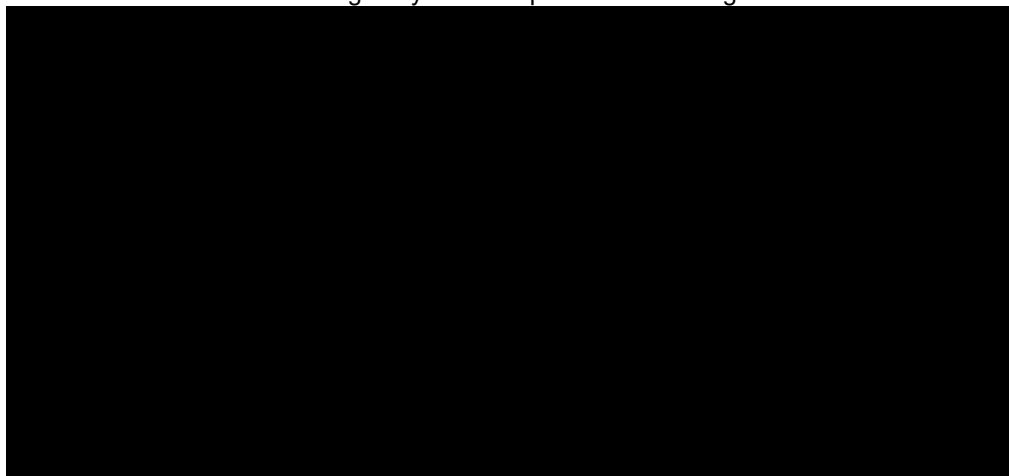
However, following a review of its strategic priorities, supported by successful funding applications, the Board has been investing its funds in further activities to combat poverty and improve the wellbeing of children, young people and families within Dundee in response to the cost-of-living crisis.

### **Structure, governance and management**

Dundee Bairns is a charity SCIO, registered in Scotland and is governed by its constitution. The trustees are responsible for the administration and direction of the charity.

During the year, the trustees undertook a review of the charity's governing document. Following this review, the constitution was updated to ensure it remains fit for purpose and compliant with current regulatory requirements. The updated constitution was submitted to the Office of the Scottish Charity Regulator (OSCR) and received formal approval.

The trustees who served during the year and up to the date of signature of the financial statements were:



# DUNDEE BAIRNS

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

---

All the charity's trustees are appointed or reappointed by the members at the Annual General meeting. New trustees are recruited on an ad hoc basis, as and when required. Each new Trustee attended an induction session on 11th May 2023 and received an induction pack. As any new trustees are appointed, they receive individual briefings and an induction pack. In 2024, the Board held a governance and training session for all Board members.

During the year the Board carried out an extensive piece of work on developing the Strategic Plan 2022-2025. As part of the Strategic Plan the Board wished to review the charity's corporate governance and the following actions have already been actioned:

- Increase the number of Trustees
- Child Protection training for volunteers and Trustees Training and guidance for volunteers
- Governance training: one session, delivered by The Circle and further sessions planned Scheme of Delegation
- Subgroups established
- HR policies and contracts of employment

A Fundraising sub-group was formed during the year, to develop and deliver a fundraising programme.

The Charity's Constitution was reviewed, including a review of the terms of office for our Trustees. This review was supported by [REDACTED], a charity governance expert.

On the 5th of April 2024 the charity held a Strategy Day, and this was led by [REDACTED]. A revised Strategic Plan will be issued.

During the year there was a concentrated review of the charity's policies and the following policies we approved:

- a. Code of conduct for Trustees
- b. Safeguarding Policy
- c. Health, Safety and Environmental Policy
- d. Conflict of Interest Policy
- e. Disclosure Policy approved.
- f. GDPR/Data Protection Policy

#### **Patrons and Partners**

In May 2021 we were delighted to announce that the author [REDACTED] had agreed to become a Patron for the charity. [REDACTED] joins our existing patrons of [REDACTED] and [REDACTED], Lord Provost of Dundee.

Dundee Stars Ice Hockey, who also delivered lunches for us over lockdown and summer, are now corporate charity partners for Dundee Bairns during 2022 and 2023. We have had some wonderful support from the local hotel, Malmaison, who have gifted us the use of premises to hold events and meetings, and who also delivered a staff team to walk the Kiltwalk in August 2023 for Dundee Bairns.

# DUNDEE BAIRNS

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

---

### Staffing

In April 2020 we appointed [REDACTED] as our first full-time employee as the Dundee Bairns Manager. We were able to take this action due to the generosity of the Rank Foundation who provided three years' funding for this post. The charity is very fortunate to have appointed [REDACTED] as our Project Coordinator. [REDACTED] has a real passion for helping children and families, and since her appointment in April 2020 she has delivered an outstanding performance. The charity is extremely grateful for [REDACTED] contribution since she joined us.

In addition, [REDACTED] was appointed as Project Worker on 7 September 2022. [REDACTED] had been one of the most regular volunteers with Dundee Bairns for a long time and she therefore hit the ground running and has taken the lead on many initiatives, especially with the Fun and Food Programme, Tea Clubs and the coordination of volunteers.

In September 2023 the staff for the Bairns at Home multibank were appointed and [REDACTED] and [REDACTED] joined the Dundee Bairns staff team.

The Dundee City Council Whole Family Wellbeing Fund provided 3-year funding to Dundee Bairns to allow us to appoint a Healthy Eating Coordinator, and we were delighted to appoint [REDACTED] on the 15th of July 2024.

[REDACTED] was a new volunteer who was keen to have an administrative role within our organisation. She created online forms to streamline the application process for Fun and Food which has made a huge difference. [REDACTED] joined the organisation as a part-time member of staff in August 2024 and has subsequently extended her role to include the management and operation of the Bairns at Home Project.

In August 2024 the board appointed [REDACTED] to the part time post of Finance Officer in which she fulfils HR/office administration and bookkeeping duties.

The Healthy Eating Programme is progressing well. The Dundee Bairns Standards produced in conjunction with the NHS are now being circulated within schools and specific NHS teams for feedback. Building on the last few months, LB is now in a position to offer a more formal and structured offer to schools, with the potential to generate some monitored outputs. In January a nutrition student joined us for 12 weeks.

### Conclusion

I would wish to close by thanking the people and organisations who make it possible for Dundee Bairns to deliver our services. Dundee City Council and Tayside Contracts are critical in the preparation and delivery of the meals, and we are indebted to the staff of both organisations who work with us on the Fun and Food Programme and our Tea Club. Our sincere thanks also to our main funders, Northwood Charitable Trust, Rank Foundation and Dundee City Council. Dundee Bairns is also grateful to the many local and national charities and individuals from whom we have received grants and donations in the financial year 2024/25. In the 9 years between 2016 to 2025 we have utterly relied on our many wonderful volunteers to help us deliver all our projects, and we are extremely grateful to them for giving up their time so freely. Over the 9 years Dundee Bairns has provided over 600,000 meals or meal equivalents to children and families, and clothing and footwear to around 3,000 children in the City of Dundee.

Finally, I would wish to thank the Trustees of Dundee Bairns who give their time and knowledge freely to make Dundee Bairns such an effective organisation.

The trustees' report was approved by the Board of Trustees.

[REDACTED]

30 September 2025

# DUNDEE BAIRNS

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

***FOR THE YEAR ENDED 31 MARCH 2025***

---

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# DUNDEE BAIRNS

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DUNDEE BAIRNS

---

I report on the financial statements of the charity for the year ended 31 March 2025, which are set out on pages 12 to 30.

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (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 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

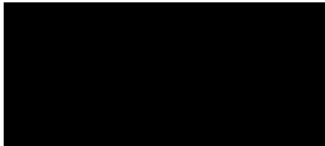
### **Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking 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 financial statements.

### **Independent examiner's statement**

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Findlays Audit Limited  
11 Dudhope Terrace  
Dundee  
DD3 6TS

Dated: 30 September 2025

# DUNDEE BAIRNS

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2025**

Current financial year		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes				
<b>Income from:</b>					
Donations and legacies	3	189,872	282,089	471,961	452,342
Other trading activities	4	6,235	-	6,235	360
Investments	5	2,155	-	2,155	1,450
<b>Total income</b>		198,262	282,089	480,351	454,152
<b>Expenditure on:</b>					
Raising funds	6	1,464	16	1,480	1,806
Charitable activities	7	159,931	378,107	538,038	383,874
<b>Total expenditure</b>		161,395	378,123	539,518	385,680
<b>Net income/(expenditure)</b>		36,867	(96,034)	(59,167)	68,472
Transfers between funds		(47,644)	47,644	-	-
<b>Net movement in funds</b>		(10,777)	(48,390)	(59,167)	68,472
<b>Reconciliation of funds:</b>					
Fund balances at 1 April 2024		134,714	106,385	241,099	172,627
<b>Fund balances at 31 March 2025</b>		123,937	57,995	181,932	241,099

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 15 to 30 form part of these financial statements.

# DUNDEE BAIRNS

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2025**

---

Prior financial year		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes			
<b>Income from:</b>				
Donations and legacies	3	133,018	319,324	452,342
Other trading activities	4	360	-	360
Investments	5	1,450	-	1,450
		<hr/>	<hr/>	<hr/>
<b>Total income</b>		134,828	319,324	454,152
		<hr/>	<hr/>	<hr/>
<b>Expenditure on:</b>				
Raising funds	6	1,306	500	1,806
Charitable activities	7	119,208	264,666	383,874
		<hr/>	<hr/>	<hr/>
<b>Total expenditure</b>		120,514	265,166	385,680
		<hr/>	<hr/>	<hr/>
<b>Net income and movement in funds</b>		14,314	54,158	68,472
<b>Reconciliation of funds:</b>				
Fund balances at 1 April 2023		120,400	52,227	172,627
		<hr/>	<hr/>	<hr/>
<b>Fund balances at 31 March 2024</b>		134,714	106,385	241,099
		<hr/>	<hr/>	<hr/>

# DUNDEE BAIRNS

## BALANCE SHEET

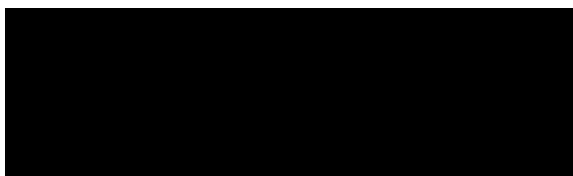
AS AT 31 MARCH 2025

---

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	13		24,956		32,275
<b>Current assets</b>					
Debtors	14	12,096		16,415	
Cash at bank and in hand		168,257		205,510	
		<u>180,353</u>		<u>221,925</u>	
<b>Creditors: amounts falling due within one year</b>	15	<u>(23,377)</u>		<u>(13,101)</u>	
<b>Net current assets</b>			156,976		208,824
<b>Total assets less current liabilities</b>			<u>181,932</u>		<u>241,099</u>
<b>The funds of the charity</b>					
Restricted income funds	17	57,995		106,385	
Unrestricted funds	18	123,937		134,714	
		<u>181,932</u>		<u>241,099</u>	

The notes on pages 15 to 30 form part of these financial statements.

The financial statements were approved by the trustees on 30 September 2025



# DUNDEE BAIRNS

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2025

---

#### 1 Accounting policies

##### Charity information

Dundee Bairns is a charity registered in Scotland. The principal address is Unit 23, Tom Johnston Road, Dundee, DD4 8XD.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution dated 17 May 2017, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Assets for distribution are recognised only when distributed. Assets given for use by the charity are recognised when receivable. Stocks of undistributed donated goods are not valued for balance sheet purposes.

Grants comprise of those received in the accounting period and, where applicable, include grants due in future accounting periods where there exists a legal obligation to receive such payments.

# DUNDEE BAIRNS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

---

#### 1 Accounting policies

(Continued)

##### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

##### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	10 years straight line
Motor vehicles	5 years straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

##### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# DUNDEE BAIRNS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

---

#### 1 Accounting policies

(Continued)

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

#### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

##### **Critical judgements**

##### **Allocation of support costs**

There are some costs incurred which are not directly related to the charitable project but are deemed general support costs for the running of the organisation. The Charity have deemed that a percentage of the Manager's salary should be considered a support cost. This application is consistent with prior years.

# DUNDEE BAIRNS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 2 Critical accounting estimates and judgements

(Continued)

##### Valuation of gifts in kind

Donated services and facilities are recognised in both income and expense, at the equivalent value the Charity would expect to pay on an open market. Estimates are assessed for reasonability and compared with open market rates.

#### 3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	183,447	2,000	185,447	121,382	10,835	132,217
Grants	6,425	238,183	244,608	11,636	274,484	286,120
Donated goods and services	-	41,906	41,906	-	34,005	34,005
	<u>189,872</u>	<u>282,089</u>	<u>471,961</u>	<u>133,018</u>	<u>319,324</u>	<u>452,342</u>
<b>Donations and gifts</b>						
Donations < £2K	44,087	-	44,087	34,645	-	34,645
Fabiola donations	2,750	-	2,750	1,850	-	1,850
Woodnext Foundation	50,000	-	50,000	-	-	-
Gertrude Muriel Pattullo Trust for Disabled Young People	-	2,000	2,000	-	-	-
Crowdfunding - Feeding Dundee's Bairns	-	-	-	-	10,835	10,835
Beaverbrooks	-	-	-	1,600	-	1,600
Royal Bank of Scotland	7,000	-	7,000	10,000	-	10,000
Kiltwalk	5,000	-	5,000	-	-	-
Barratt Developments	-	-	-	10,000	-	10,000
██████████	-	-	-	13,616	-	13,616
Just Giving	36,930	-	36,930	18,678	-	18,678
NFU Mutual	6,509	-	6,509	6,443	-	6,443
Charities Trust	3,798	-	3,798	2,500	-	2,500
Lennox Hannay Charitable Trust	10,000	-	10,000	10,000	-	10,000
Miss DR Spalding Charitable Trust	4,000	-	4,000	4,000	-	4,000
Valaris	4,040	-	4,040	4,550	-	4,550
St Katherine's Trust	3,000	-	3,000	3,500	-	3,500
██████████	3,000	-	3,000	-	-	-
Stables Charitable Trust	3,333	-	3,333	-	-	-
	<u>183,447</u>	<u>2,000</u>	<u>185,447</u>	<u>121,382</u>	<u>10,835</u>	<u>132,217</u>

# DUNDEE BAIRNS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 3 Income from donations and legacies

(Continued)

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Grants</b>						
Rank Foundation - Major Grant	-	25,000	25,000	-	-	-
The Robertson Trust	-	30,000	30,000	-	-	-
Northwood Trust	-	70,000	70,000	-	70,000	70,000
Dundee City Council	1,300	72,308	73,608	375	135,484	135,859
Sainsbury Food Grant	-	-	-	-	40,000	40,000
Wood Foundation YPI	3,000	-	3,000	6,000	-	6,000
The Cottage Family Centre	-	-	-	-	15,000	15,000
Dundee Rotary Club	-	-	-	-	2,000	2,000
Rank Foundation - RAP	-	-	-	-	5,000	5,000
Foundation Scotland - Nourish The Nation	-	5,000	5,000	-	-	-
Nine Incorporated Trades of Dundee	-	1,000	1,000	-	2,000	2,000
The Vardy Foundation	-	-	-	-	5,000	5,000
Hillcrest Foundation	-	6,750	6,750	-	-	-
Integrated Children's Service and Community Justice	-	20,000	20,000	-	-	-
The City of Dundee Burgess Charity	-	2,000	2,000	-	-	-
Electric Safety First	-	1,000	1,000	-	-	-
Scottish Children's Lottery	-	4,000	4,000	-	-	-
Tesco Stronger Starts	-	1,125	1,125	-	-	-
Other	2,125	-	2,125	5,261	-	5,261
	<u>6,425</u>	<u>238,183</u>	<u>244,608</u>	<u>11,636</u>	<u>274,484</u>	<u>286,120</u>

During the year the charity received donated goods totalling £41,906 (2024 - £34,005). Donated goods include toys, books, food, Christmas Selection boxes, vouchers, and hire of vans.

# DUNDEE BAIRNS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 4 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Merchandise sales	1,530	360
Fundraising events	2,748	-
Pop up sales	1,957	-
	<u>        </u>	<u>        </u>
Other trading activities	6,235	360
	<u>        </u>	<u>        </u>

### 5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	2,155	1,450
	<u>        </u>	<u>        </u>

### 6 Expenditure on raising funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Fundraising and publicity</b>						
Seeking donations, grants and legacies	1,464	16	1,480	1,306	-	1,306
Merchandise costs	-	-	-	-	500	500
	<u>        </u>	<u>        </u>	<u>        </u>	<u>        </u>	<u>        </u>	<u>        </u>
	1,464	16	1,480	1,306	500	1,806
	<u>        </u>	<u>        </u>	<u>        </u>	<u>        </u>	<u>        </u>	<u>        </u>

# DUNDEE BAIRNS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 7 Expenditure on charitable activities

	Welfare, meals, and educational support 2025 £	Welfare, meals, and educational support 2024 £
<b>Direct costs</b>		
Staff costs	152,665	88,578
Depreciation and impairment	7,319	7,319
Project expenses	111,928	91,344
Grant clawback	1,750	-
Motor & travel	30,776	17,395
Sundry expenses	6,485	4,099
Office costs	1,316	2,625
Advertising & website costs	858	4,646
Membership & subscriptions	937	445
Rent & rates	25,656	10,891
Repairs & maintenance	5,459	8,502
Heat & light	3,466	727
Computer costs	5,612	4,803
Training	600	760
	<u>354,827</u>	<u>242,134</u>
Grant funding of activities (see note 8)	154,372	119,077
<b>Share of support and governance costs (see note 9)</b>		
Support	11,892	8,740
Governance	16,947	13,923
	<u>538,038</u>	<u>383,874</u>
<b>Analysis by fund</b>		
Unrestricted funds	159,931	119,208
Restricted funds	378,107	264,666
	<u>538,038</u>	<u>383,874</u>

# DUNDEE BAIRNS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 8 Grants payable

	2025	2024
	£	£
Grants to institutions:		
DVVA - Discoverin' Families	-	500
Ardler Primary School	1,000	1,250
Sidlaw Primary School	500	500
Morgan Academy	-	500
Rosebank Primary School	2,500	1,150
Fintry Primary School	-	800
Giving Back to Track	836	-
Whitfield Food Larder	500	-
Camperdown Zoo	-	500
Dundee East Community Sports Club	500	-
Dundee West End Community Trust	270	-
Forthill Primary School	100	-
Hilltown Community Centre	-	500
Claypotts Castle Primary School	750	1,400
Front Lounge	360	1,000
Maxwell Centre	-	500
Craigie High School	-	500
St Peter & St Paul Primary School	-	500
Douglas Sports Centre	-	992
Aberlour	495	-
Leisure & Culture Dundee	500	-
Ballumbie Primary School	480	-
West End Campus	500	-
St Francis Primary School	400	-
Menziehill Parish Church	500	-
Douglas Community Centre	270	-
Other grants < £500	2,563	1,145
	<u>13,024</u>	<u>11,737</u>
Grants to individuals (2,795 grants)	141,348	107,340
	<u>154,372</u>	<u>119,077</u>

All grants paid to institutions have been awarded under the charity's Small Grant Scheme, in line with Dundee Bairns charitable objectives and awarded to support families and children facing poverty within the Dundee area.

All grants paid to individuals have been awarded under the charity's referral system, in line with Dundee Bairns charitable objectives and awarded to support families and children facing poverty within the Dundee area.

# DUNDEE BAIRNS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 9 Support costs allocated to activities

	<b>2025</b>	<b>2024</b>
	£	£
Staff costs	11,892	8,740
Governance costs	16,947	13,923
	<u>28,839</u>	<u>22,663</u>
<b>Analysed between:</b>		
Welfare, meals, and educational support	<u>28,839</u>	<u>22,663</u>
	<b>2025</b>	<b>2024</b>
	£	£
<b>Governance costs comprise:</b>		
Independent examination fees	6,920	5,830
Legal and professional	6,031	5,162
Insurance	3,996	2,931
	<u>16,947</u>	<u>13,923</u>

### 10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

During the year. No trustees received reimbursed expenses (2024 - none).

### 11 Employees

The average monthly number of employees during the year was:

	<b>2025</b>	<b>2024</b>
	Number	Number
	7	5
	<u>7</u>	<u>5</u>
<b>Employment costs</b>	<b>2025</b>	<b>2024</b>
	£	£
Wages and salaries	153,718	92,708
Social security costs	7,691	2,651
Other pension costs	3,148	1,959
	<u>164,557</u>	<u>97,318</u>

There were no employees whose annual remuneration was more than £60,000.

# DUNDEE BAIRNS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 11 Employees

(Continued)

#### Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	37,637	32,576

There were no further disclosable related party transactions during the year (2024 - none).

### 12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 13 Tangible fixed assets

	Plant and equipment £	Motor vehicles £	Total £
<b>Cost</b>			
At 1 April 2024	6,000	33,594	39,594
At 31 March 2025	6,000	33,594	39,594
<b>Depreciation and impairment</b>			
At 1 April 2024	600	6,719	7,319
Depreciation charged in the year	600	6,719	7,319
At 31 March 2025	1,200	13,438	14,638
<b>Carrying amount</b>			
At 31 March 2025	4,800	20,156	24,956
At 31 March 2024	5,400	26,875	32,275

### 14 Debtors

	2025 £	2024 £
<b>Amounts falling due within one year:</b>		
Trade debtors	-	7,099
Other debtors	8,354	6,769
Prepayments and accrued income	3,742	2,547
	12,096	16,415

# DUNDEE BAIRNS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

---

<b>15 Creditors: amounts falling due within one year</b>	<b>2025</b>	<b>2024</b>
	£	£
Other taxation and social security	2,748	2,319
Trade creditors	9,789	5,001
Other creditors	612	579
Accruals and deferred income	10,228	5,202
	<u>23,377</u>	<u>13,101</u>
<b>16 Retirement benefit schemes</b>	<b>2025</b>	<b>2024</b>
	£	£
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	<u>3,148</u>	<u>1,959</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

# DUNDEE BAIRNS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Gifts in Kind	5,400	41,906	(42,506)	-	4,800
Northwood Trust - Big Hoose	266	40,000	(45,120)	12,723	7,869
Rank Foundation - Profit for Good	15,548	-	(323)	-	15,225
Rank Foundation - RAP	5,779	-	(2,083)	(3,696)	-
Dundee City Council - Cost of Living	45,909	-	(65,600)	19,991	300
Dundee City Council - Fun & Food	-	4,753	(4,753)	-	-
Simon Harris - Fun & Food	1,750	-	(1,750)	-	-
Dundee City Council - Climate Fund	16,385	-	(4,097)	-	12,288
The Cottage Family Centre	9,192	-	(10,763)	1,571	-
Nine Incorporated Trades of Dundee	-	1,000	(1,000)	-	-
Crowdfunding - Cooking Clubs	6,156	-	(1,731)	-	4,425
The Rank Foundation - Major DCC - Whole Family Wellbeing Fund	-	25,000	(25,000)	-	-
Northwood Trust - Beds For Bairns	-	47,555	(64,610)	17,055	-
Hillcrest Foundation	-	10,000	(353)	-	9,647
Integrated Children's Service and Community Justice	-	6,750	(3,309)	-	3,441
The City of Dundee Burgess Charity	-	20,000	(20,000)	-	-
The Roberston Trust	-	2,000	(2,000)	-	-
Electric Safety First	-	30,000	(30,000)	-	-
Scottish Children's Lottery	-	1,000	(1,000)	-	-
Nourish The Nation	-	4,000	(4,000)	-	-
DCC - Dundee Partnership	-	5,000	(5,000)	-	-
Tesco Stronger Starts	-	20,000	(20,000)	-	-
Gertrude Muriel Pattullo Trust For Disabled Young People	-	1,125	(1,125)	-	-
Northwood Trust - Fun & Food	-	2,000	(2,000)	-	-
	-	20,000	(20,000)	-	-
	<u>106,385</u>	<u>282,089</u>	<u>(378,123)</u>	<u>47,644</u>	<u>57,995</u>

# DUNDEE BAIRNS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 17 Restricted funds (Continued)

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Sainburys Food	-	40,000	(40,000)	-	-
Northwood Trust - Fun & Food	-	20,000	(20,000)	-	-
Gifts in Kind	-	34,005	(28,605)	-	5,400
Northwood Trust - Bairns at Home	-	50,000	(49,734)	-	266
Rank Foundation - Profit for Good	16,048	-	(500)	-	15,548
Rank Foundation - RAP	12,088	5,000	(11,309)	-	5,779
Nicoll Charitable Foundation	8,375	-	(8,375)	-	-
Dundee City Council - Cost of Living	-	100,000	(54,091)	-	45,909
Dundee City Council - Fun & Food	-	15,003	(15,003)	-	-
The Vardy Foundation	-	5,000	(5,000)	-	-
Simon Harris - Fun & Food	1,750	-	-	-	1,750
Dundee City Council - Climate Fund	-	20,481	(4,096)	-	16,385
The Cottage Family Centre	-	15,000	(5,808)	-	9,192
Dundee Rotary Club	-	2,000	(2,000)	-	-
Nine Incorporated Trades of Dundee	-	2,000	(2,000)	-	-
Crowdfunding - Feeding Dundee's Bairns	-	10,835	(10,835)	-	-
Crowdfunding - Cosy Bairns	1,950	-	(1,950)	-	-
Crowdfunding - Cooking Clubs	11,876	-	(5,720)	-	6,156
M & P Rathband - Tesco vouchers	140	-	(140)	-	-
	<u>52,227</u>	<u>319,324</u>	<u>(265,166)</u>	<u>-</u>	<u>106,385</u>

# DUNDEE BAIRNS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

---

#### 17 Restricted funds

(Continued)

GIK - donated goods used to support the charity's objectives. The remaining balance is being depreciated over the useful life of the underlying asset.

Northwood Trust Big Hoose - Awarded to contribute towards the cost of Bairns at Home. Balance remaining to cover depreciation costs charged over the useful life of the asset.

Rank Foundation - Profit for Good - to assist with the delivery of a conference and celebrity dinner, merchandise sales and consultancy.

Rank Foundation - RAP - to fund intern salaries, travel and mandatory overhead costs. The underspend was not required to be returned to the funder. The balance has been transferred to unrestricted funds to support overhead costs incurred during the project.

Dundee City Council - Cost of Living - Awarded to support the Cosy Bairns project.

Dundee City Council - Fun & Food - Monies to fund the reimbursement of food purchased to enable the extension of the food project.

Simon Harris - donated to provide McDonalds Happy Meals and support the Fun and Food programme. This was repaid in the year as conditions of the grant could not be met.

DCC Climate Fund - Awarded to contribute towards the purchase of an electric van.

The Cottage Family Centre - Awarded to contribute towards transport costs for the Bairns at Home project.

Nine Incorporated Trade of Dundee - Awarded to contribute towards the cost of the Bairns at Home project.

Crowdfunding - Cooking Clubs - donated to support the Cooking Clubs project.

Rank Foundation - Major - Awarded to support the Manager's salary.

DCC - Whole Family wellbeing Fund - Awarded to support the provision of tea clubs, volunteer costs and the employment of a Healthy Eating Coordinator.

Northwood Trust Beds for Bairns - Awarded to support Beds for Bairns project.

Hillcrest Foundation - Awarded to support Beds for Bairns project.

Integrated Children's Service and Community Justice - Awarded to contribute towards the cost of Bairns at Home project.

The City of Dundee Burgess Charity - Awarded to contribute towards the cost of Bairns at Home project.

The Robertson Trust - Awarded to contribute towards the salary cost of Bairns at Home project

Electric Safety First - Awarded to contribute towards the cost of Bairns at Home project.

Scottish Children's Lottery - Awarded to contribute towards the cost of the Fun and Food programme.

Nourish The Nation Food and Activity Programme, administered by Foundation Scotland - Awarded to contribute towards the cost of the Fun and Food programme.

# DUNDEE BAIRNS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 17 Restricted funds

(Continued)

DCC Dundee Partnership - split 50:50 between Fund and Food, and Cosy Bairns

Tesco Stronger Starts - Awarded to contribute towards the cost of the Fun and Food programme.

Gertrude Muriel Pattullo Trust For Disabled Young People - Awarded to contribute towards the cost of Cosy Bairns.

Northwood Trust Fun & Food - Awarded to help fund the Fun & Food Programme.

#### 18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
General funds	134,714	198,262	(161,395)	(47,644)	123,937
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous year:</b>	<b>At 1 April 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>At 31 March 2024 £</b>
General funds	120,400	134,828	(120,514)	-	134,714
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

#### 19 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
<b>At 31 March 2025:</b>			
Tangible assets	-	24,956	24,956
Current assets/(liabilities)	123,937	33,039	156,976
	<u>          </u>	<u>          </u>	<u>          </u>
	123,937	57,995	181,932
	<u>          </u>	<u>          </u>	<u>          </u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 March 2024:</b>			
Tangible assets	-	32,275	32,275
Current assets/(liabilities)	134,714	74,110	208,824
	<u>          </u>	<u>          </u>	<u>          </u>
	134,714	106,385	241,099
	<u>          </u>	<u>          </u>	<u>          </u>

# DUNDEE BAIRNS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

---

### 20 Operating lease commitments

#### Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	26,725	10,550
Between two and five years	4,454	14,066
	<u>31,179</u>	<u>24,616</u>

### 21 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

