

# **Burra Early Years**

**Charity registration No: SCO03212**

**Financial Statements**

**For the year ended**

**31<sup>st</sup> July 2024**

**Burra Early Years**  
**Annual Report of Trustees**  
**Year Ended 31<sup>st</sup> July 2024**

**Scottish charity Number SC003212**

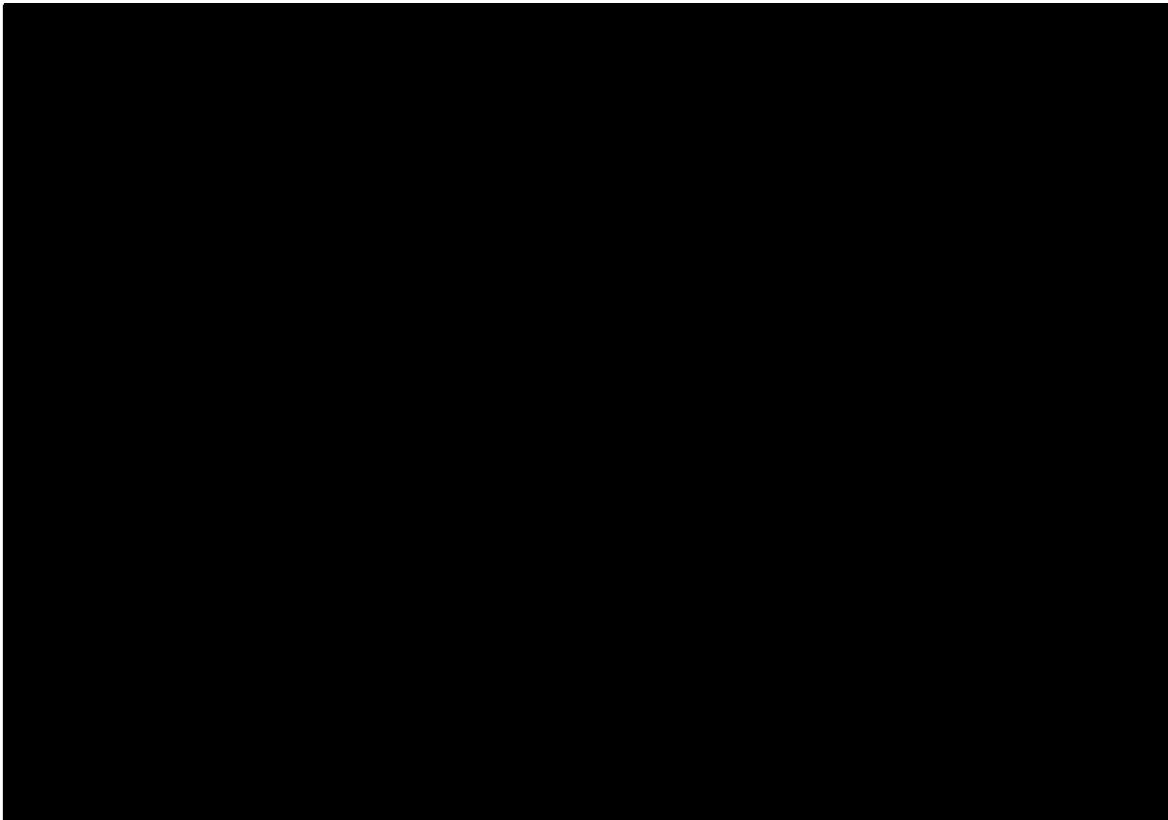
The trustees have pleasure in presenting their report and unaudited statement of the charity for the year end 31<sup>st</sup> July 2024

**CHARITABLE PURPOSE**

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

**COMMITTEE MEMBERS**

The committee members of the charity who served throughout the year 2023- 2024 are as follows:



## APPOINTMENT OF TRUSTEES AND COMMITTEE MEMBERS

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

## GOVERNING DOCUMENT

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

## ACTIVITIES AND ACHIEVMENTS

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

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

The income for 2024 is more than the previous year as we continue operating a full day provision implementing the Scottish governments pledge of 1140hours. Our government funding is calculated on a per capita and attendance basis and we are only funded once a child turns 3yrs. Due to the different birth dates and different attendance patterns our income £ 66.95 funding from the local authority which was used to help provide snack

The decrease in expenditure of £12,000 in wages was due to reduction in staff hour. The other significant decrease was £1,000 for water charges as we again had the charity discount. As expected there was an approx increase £1,500.00 in energy costs

## TRUSTEE RENUMERATION AND EXPENSES

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

## RESERVES

The unrestricted reserves at 31<sup>st</sup> July 2024 totalled £115,506.85 The trustees and committee members consider the reserve to be of an adequate level as this would ensure they have a minimum of three months running costs in hand and enough money to increase staff wages in the incoming year.

Approved by the Trustees and signed on their behalf



..... CHAIRPERSON

✓ 8/11/24 Date

# BURRA EARLY YEARS

## INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31ST JULY 2024

	2024			2023
	Government Funding £	Additional Funding £	Total Income	Total Income
<b>Income</b>				
Registration Fees	£0.00	£0.00	£0.00	£0.00
SICCT Grants	£0.00	£0.00	£0.00	£0.00
Community Council Grants	£0.00	£0.00	£0.00	£0.00
Fund Raising	£0.00	£582.40	£582.40	£574.15
Government Funding	£180,505.19	£0.00	£180,505.19	£109,373.46
Wage Service Refund	£0.00	£0.00	£0.00	£0.00
Repair and Maintenance Refund	£0.00	£0.00	£0.00	£0.00
Toys and Equipment Refund	£169.86	£0.00	£169.86	£35.89
Water Supply Refund	£0.00	£0.00	£0.00	£228.67
Government Milk Money	£0.00	£0.00	£0.00	£0.00
Donations	£0.00	£720.00	£720.00	£1,022.72
Bank Interest	£0.00	£0.00	£0.00	£0.00
Others (Misc)	£8.99	£0.00	£8.99	£0.00
Bus Money	£0.00	£1,356.00	£1,356.00	£1,329.50
Training	£0.00	£0.00	£0.00	£80.00
Professional Fees	£0.00	£0.00	£0.00	£35.00
Energy Supply Refund	£763.90	£0.00	£763.90	
Phone & Brodband Refund	£61.48	£0.00	£61.48	
Groceries Refund	£666.95	£0.00	£666.95	
<b>Total</b>	<b>£182,176.37</b>	<b>£2,658.40</b>	<b>£184,834.77</b>	<b>£112,679.39</b>

	Government Funding £	Additional Funding £	2024 Total Expendi- ture	2023 Total Expendi- ture
<b><u>Expenditure</u></b>				
Administration Costs	£0.00	£0.00	£0.00	£0.00
Arts and Crafts	£0.00	£0.00	£0.00	£0.00
Cleaning Materials	£0.00	£0.00	£0.00	£0.00
Cooking and Baking	£0.00	£0.00	£0.00	£0.00
Funded Toys, Equip & Storage	£0.00	£0.00	£0.00	£0.00
Fundraising Expenses	£0.00	£0.00	£0.00	£0.00
Furniture and Fixings	£0.00	£0.00	£0.00	£0.00
Governance	£0.00	£0.00	£0.00	£80.00
Grant Expenditure	£0.00	£0.00	£0.00	£0.00
Groceries	£2,760.87	£0.00	£2,760.87	£1,951.25
Energy Supply	£3,868.17	£0.00	£3,868.17	£2,243.56
Insurance	£710.16	£0.00	£710.16	£630.60
Lunches	£0.00	£0.00	£0.00	£0.00
Miscellaneous	£541.78	£0.00	£541.78	£1,005.83
Outings	£200.00	£0.00	£200.00	£0.00
Professional Fees	£1,369.00	£0.00	£1,369.00	£1,217.00
Repairs & Maintenance	£1,817.71	£0.00	£1,817.71	928.21
Phone and Broadband	£859.35	£0.00	£859.35	£747.19
Toys and Equipment	£1,903.48	£0.00	£1,903.48	£1,665.76
Training	£0.00	£0.00	£0.00	£80.00
Transport	£522.90	£0.00	£522.90	£640.50
Uniforms and PPE	£394.73	£0.00	£394.73	£227.34
Wages	£127,361.56	£0.00	£127,361.56	£139,585.45
Water Charges	£0.00	£0.00	£0.00	£1,143.04
	<b>£142,309.71</b>	<b>£0.00</b>	<b>£142,309.71</b>	<b>£152,145.73</b>
 Deficit/Surplus for Year	 <b><u>£42,525.06</u></b>			

**BURRA ISLE PLAYGROUP**

**STATEMENT OF BALANCES**

**FOR THE YEAR ENDED 31ST JULY  
2024**

	2024 Government Funding £	2023 Unrestricted Funds
Bank and Cash in Hand		
Balance brought forward	£72,981.79	112448.13
Net Surplus in year	£42,525.06	-£39,466.34
Closing Balance	£115,506.85	£72,981.79
Reserves	0	
General Funds	£115,506.85	

**Assets**

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

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

I report on the accounts of the charity for the year ended 31 July 2024 which are set out on pages 1 to 3 attached.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

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

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

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

In the course of my examination, no matter has come to my attention [other than disclosed below\*]

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
  - to prepare accounts which accord with the accounting records and 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.

Name: [REDACTED]

Signed: [REDACTED]

Relevant Professional qualification/professional body: N/A

Address: [REDACTED]

Date: 25.10.24