

REGISTERED COMPANY NUMBER: SC442773 (Scotland)  
REGISTERED CHARITY NUMBER: SC043931

Report of the Trustees and  
Unaudited Financial Statements  
for the  
Year Ended 28 February 2023  
for  
Friends Of Robert Burns Birthplace Museum

**Friends of Robert Burns Birthplace Museum  
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for the Year Ended 28 February 2023**

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**Friends of Robert Burns Birthplace Museum**  
**Report of the Trustees**  
**For the year ended 28 February 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 28 February 2016. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

**REFERENCE AND ADMINISTRATIVE DETAILS**

Registered Company number

SC442773 (Scotland)

Registered Charity number

SC043931

Registered office

51 Greenfield Avenue

AYR Ayrshire KA7 4NX

Trustees

J D Rattenbury Retired Teacher

A Wilson

P McKeand

M Bryceland

Company Secretary

P McKeand

Independent examiner

Stewart Robertson

Bankers

Royal Bank of Scotland

Ayr Chief Office

30 Sandgate

Ayr

KA7 1BY

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The trustees look to appoint new trustees who are committed to the aims of the Trust, and ideally have an association with Robert Burns Birthplace Museum and its surrounding area. The charity aims to have a good representation of the volunteers and a balance of skills and experience amongst individual trustees.

Related parties

Friends of Robert Burns Birthplace Museum is associated with the following bodies which are connected to or supported by the charity:

- Robert Burns Birthplace Museum, Alloway, Ayrshire

- National Trust for Scotland

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**Friends of Robert Burns Birthplace Museum**  
**Report of the Trustees**  
**For the year ended 28 February 2023**

**OBJECTIVES AND ACTIVITIES**

Objectives and aims

The objectives of the company are as follows:

To support the arts, heritage and culture by supporting the National Trust for Scotland (Scottish Charity Number SC007410) with regard to their property, "Robert Burns Birthplace Museum", by whatever means are suitable within the context of charitable activities including; raising funds, encouraging donations and sponsorship, organizing and helping with events and business activities.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

We were able to hold a Burns Supper in Burns Cottage on 25 January 2023 for the first time in three years, and another one on 28 January to meet the demand that had built up over those years.

We also held a quiz and a big band night, and ran tombola and bric-a-brac stalls. We were able to use the Monument Garden shop for a few 'pop-up' shops. We sold Christmas wreaths.

Our members organise a spinning group at the museum and a book club at the education pavilion. We continue to publicise events on our website and our Facebook page.

**FINANCIAL REVIEW**

Fund-raising activities and donations have resulted in a net income of £1,184.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:

..... P McKeand - Treasurer

Date: .....

**Independent Examiner's Report to the Trustees of  
Friends Of Robert Burns Birthplace Museum**

I report on the accounts for the year ended 28 February 2023 set out on pages four to seven.

**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.

.....  
Stewart Robertson ICMA  
36 Cairn Crescent  
Alloway  
KA7 4PW

Date: .....

Friends of Robert Burns Birthplace Museum						
						
Statement of Financial Activities						
for the year ended 28 February 2023						
			Notes	2022-23	2021-22	
All funds are unrestricted						
<b>INCOMING RESOURCES</b>						
<b>Incoming resources from generating funds</b>						
Activities for generating funds			1	£ 5,273	£ 4,322	
Donations				£ 230	£ 110	
<b>Total incoming resources</b>				<b>£ 5,503</b>	<b>£ 4,432</b>	
<b>RESOURCES EXPENDED</b>						
<b>Costs of generating funds</b>						
Fundraising trading: cost of good sold and other costs			2	£ 4,109	£ 2,266	
Charitable activities				£ 210	£ 4,802	
Governance costs				£ -	£ -	
<b>Total resources expended</b>				<b>£ 4,319</b>	<b>£ 7,068</b>	
<b>NET INCOME FOR THE YEAR</b>				<b>£ 1,184</b>	<b>-£ 2,636</b>	
<b>RECONCILIATION OF FUNDS</b>						
<b>Total funds brought forward</b>				<b>£ 7,848</b>	<b>£ 10,484</b>	
<b>TOTAL FUNDS CARRIED FORWARD</b>				<b>£ 9,032</b>	<b>£ 7,848</b>	
The financial statements were approved by the Board of Trustees on ...../...../..... and were signed on its behalf by:						
			..... A Wilson -- Trustee			

Friends of Robert Burns Birthplace Museum									
									
Statement of Financial Balances									
for the year ended 28 February 2023									
					Notes	2022-23		2021-22	
All funds are unrestricted									
CURRENT ASSETS									
Debtors						£	-	£	-
Cash at bank and in hand						£	9,032	£	7,848
						£	9,032	£	7,848
CREDITORS									
Amounts falling due within one year									
NET CURRENT ASSETS						£	9,032	£	7,848
TOTAL ASSETS LESS CURRENT LIABILITIES						£	9,032	£	7,848
NET ASSETS						£	9,032	£	7,848
RESERVES									
carried forward						£	7,848	£	10,485
Current year surplus /deficit						£	1,184	-£	2,636
TOTAL FUNDS						£	9,032	£	7,848
Unrestricted funds						£	9,032	£	7,848
TOTAL FUNDS						£	9,032	£	7,848
The notes form part of these financial statements									
The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006									
The members have not required the charitable company to obtain an audit of its financial statements for the year ended 28 February 2014 in accordance with Section 476 of the Companies Act 2006.									
The trustees acknowledge their responsibilities for									
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and									
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.									
These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).									
The financial statements were approved by the Board of Trustees on ...../...../..... and were signed on its behalf by:									
..... A Wilson -- Trustee									

**Friends of Robert Burns Birthplace Museum**  
**Notes to the Financial Statements**  
**for the Year Ended 28 February 2023**

**1. ACCOUNTING POLICIES**

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Exemption from preparing a cash flow statement

Exemption has been taken from preparing a cash flow statement on the grounds that the charitable company qualifies as a small charitable company.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Going concern

The financial statements for the year ended 28 February 2023 have been prepared on a going concern basis. In the making this going concern assessment, all available information about the foreseeable future (limited to a period of less than one year from the date of approval of these financial statements) has been taken into account.



**Friends of Robert Burns Birthplace Museum**  
**Notes to the Financial Statements**  
**for the Year Ended 28 February 2023– continued**

DONATIONS:	IN	OUT			
General	£ 230.00				
Museum		£ 209.97			
<b>TOTALS</b>	<b>£ 230.00</b>	<b>£ 209.97</b>			
SHOP:	IN	OUT	PROFIT		
Xmas trees	£ -				
Shop sales	£ 252.60				
Op Exp		£ -			
Plant stock		£ -			
Craft stock		£ -			
Ices/drinks/etc		£ -			
	<b>£ 252.60</b>	<b>£ -</b>	<b>£ 252.60</b>		
FUNCTIONS:	IN	OUT	PROFIT		
Burns Supper	£ 3,638.47	£ 3,892.36	-£ 253.89		
Quiz	£ 152.50	£ 50.00	£ 102.50		
Big Band Night	£ 300.00	£ -	£ 300.00		
	<b>£ 4,090.97</b>	<b>£ 3,942.36</b>	<b>£ 148.61</b>		
OTHER ACTIVITIES:	IN	OUT			
Operating expenses		£ 134.00			
Spinning Wheel Project		£ -			
Tombola and bric-a-brac	£ 647.00				
Wreath sales	£ 282.50				
Bank Charges		£ 32.60			
Gift Aid					
	<b>£ 929.50</b>	<b>£ 166.60</b>			
Note 1:			Note 2:		
<b>Activities for generating funds</b>			<b>Costs of generating funds</b>		
Shop income	£ 252.60		Shop outgoings	£ -	
Functions income	£ 4,090.97		Function Outgoings	£ 3,942.36	
Other activity income	£ 929.50		Other outgoings	£ 166.60	
<b>TOTAL INCOME</b>	<b>£ 5,273.07</b>		<b>TOTAL OUTGOINGS</b>	<b>£ 4,108.96</b>	

**Notes to the Financial Statements  
for the Year Ended 28 February 2023 – continued**

**2. RELATED PARTY DISCLOSURES**

The charity operates within premises in the grounds of Robert Burns Birthplace Museum, owned by the National Trust for Scotland. No market value rental is charged by the National Trust, but the charity makes donations towards the maintenance and upkeep of the premises.

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 28 February 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 28 February 2023.