

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st March 2025
for
The Robert Burns Ellisland Trust SCIO

Farries Kirk & McVean
Dumfries Enterprise Park
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The Robert Burns Ellisland Trust SCIO

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for the Year Ended 31st March 2025**

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The Robert Burns Ellisland Trust SCIO

Report of the Trustees
for the Year Ended 31st March 2025

The Trustees present their annual report together with the financial statements of The Robert Burns Ellisland Trust SCIO for the period 1 April 2024 to 31 March 2025.

The charity's purpose, as stated in the Scottish Charity Register is as follows:

The organisation has been formed to hold the lands and farm of Ellisland, and such other funds and assets as may from time to time be comprised in the Trust Property, in trust for the following purposes:

- advance education;
- advance the arts, heritage and culture;
- promote the life and works of Robert Burns; and
- maintain a museum and collections for the benefit of the public.

The charity manages Ellisland Farm, the home built by Robert Burns in 1788. It cares for a nationally significant collection, historic buildings and landscape, and interprets the site's importance to Burns's creative life and Scotland's cultural heritage.

The Robert Burns Ellisland Trust SCIO

Report of the Trustees for the Year Ended 31st March 2025

OBJECTIVES AND ACTIVITIES

Policies and objectives

In February 2022 the Trust published a 2022-2027 Five Year Forward Plan which set out the following mission statement:

"Ellisland is the place to fall in love with Burns. We will increase awareness of Ellisland as central to the artistic development of Robert Burns in poetry and romantic song. We will enhance understanding of the site as the best place to see the natural world through the poet's eyes"

The plan identifies five Key Aims that guide all activity:

1. Invest in the conservation of the historic site and collection and widen access to both.
2. Develop new income streams to secure the future of the site and collection.
3. Increase understanding of Ellisland's significance in the creative development of Robert Burns and enhance awareness among diverse audiences.
4. Establish a staff and volunteer team to grow capacity, expand membership, support fundraising and develop partnerships.
5. Establish strong partnerships with community, educational, national and international stakeholders

Key Aim One - Conservation and Access

The Trust made major progress towards conserving Ellisland's historic fabric and ensuring the site remains publicly accessible.

The National Lottery Heritage Fund (NLHF) awarded up to £489,207 for the Saving the Home of Auld Lang Syne development phase of a restoration and interpretation project. This followed several years of preparatory work with consultants, architects and surveyors to assess the buildings' condition and future use.

The project will restore the 18th-century farmhouse to Burns's time and adapt the outbuildings for displays, events and education. We intend to create a café, upgraded museum space and visitor accommodation while making the site more accessible.

The project to restore the site is called Saving the Home of Auld Lang Syne (SHALS). After the award from the Heritage Fund announced in October 2024, we raised match funding in order to obtain "Permission to Start."

The plan for the project is now focused on the historic buildings at risk. An earlier 2023 proposal to create a large new visitor centre is not being pursued due to cost and the need to make all developments sustainable.

We were grateful to receive an award of £313,210 from South of Scotland Enterprise in December 2024 and a £60,000 Museum Development Grant from Museums Galleries Scotland in 2024. In addition, The Holywood Trust agreed that our existing grant could support delivery of activity aspects of the project and be carried over into the duration of the SHALS project, which is due to continue until August 2026. We also agreed an extension to our £4,000 Foundation Scotland / Annandale and Nithsdale Community Benefit Company grant, which supports artists' fees for activity delivered as part of the project.

As a result of securing full match funding, the project received Permission to Start from the National Lottery Heritage Fund in February 2025.

After a procurement process via Public Contracts Scotland and managed by Armour Construction Consultants, we appointed a design team led by Collective Architecture. This work is ongoing, and we expect to see designs to RIBA Stage 3 submitted to the planning authority in February 2026.

In 2024-25 we successfully completed the full restoration of the Gerock-made Burns Family Flute to playable condition. The conservation project was led by our curator Adam Dickson and funded by the Pilgrim Trust via the Association of Independent Museums.

We made improvements to our museum display as part of the Burns, Barns and Byres project, funded by Historic Environment Scotland, Museums Galleries Scotland and the People's Postcode Lottery. This included a redisplay of items associated with Jean Armour and the Burns family in new cases in the more environmentally controlled cottage. We also redisplayed remaining items with new interpretation in the Granary Museum.

Funding from South of Scotland Enterprise (SOSE) was used to improve museum conditions and accessibility. This included making the inside space in the Granary fully accessible to wheelchairs and making the display itself more coherent, with a new retail area and signage. We also invested in upgrading our dehumidifiers to improve collection conditions.

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Report of the Trustees for the Year Ended 31st March 2025

We were delighted to receive a gift of a letter written by Robert Burns's friend, neighbour and collaborator, Robert Riddell. The letter was donated by our trustee Professor Gerard Carruthers. We are also grateful for a donation from Dr William Napier that allowed us to purchase a layout plan of the cottage created by Burns, believed to date from the very early 19th century. This will help inform the restoration.

Key Aim Two - Developing Sustainable Income

Ensuring Ellisland's long-term financial resilience is a central goal.

Saving the Home of Auld Lang Syne is focused on making Ellisland financially sustainable in the long term. As part of the project, we commissioned a new business plan from Rob Robinson Heritage and revisions to our Outline Business Case from Biggar Economics. Collective Architecture are working on designs for holiday accommodation to boost future income.

Grant income: The spending of grant income in 2024-25 is reflected in our accounts as £150,669 to support operations, conservation and education, as well as the SHALS development project. The figure in the accounts reflects the actual spend in 2024-25. Some of this is grants awarded in the previous financial year; similarly, some grants awarded in 2024-25 will be spent in future years.

For completeness, grants awarded in 2024-25:

£489,207 - National Lottery Heritage Fund, Saving the Home of Auld Lang Syne (Development Phase)
£313,210 - South of Scotland Enterprise, Saving the Home of Auld Lang Syne
£80,008 - The Holywood Trust, Making Ellisland Sustainable Creative 3 (Saving the Home of Auld Lang Syne)
£60,000 - Museums Galleries Scotland, Museum Development Grant (curation staffing and interpretation plan)
£4,870 - Pilgrim Trust / Association of Independent Museums (restoration of Burns Family Flute)

In addition to the grants awarded, the SHALS project benefits from a cashflow loan of £50,000 from the Architectural Heritage Fund.

Grants awarded in previous years and spent in 2024-25 included:

£15,727 - Historic Environment Scotland, Burns, Barns and Byres Project
£12,000 - Museums Galleries Scotland, Burns, Barns and Byres Project
£11,593 - People's Postcode Lottery, Burns, Barns and Byres Project
£21,670 - Support for the development project ahead of the NLHF application (professional fees)
£69,296 - The Holywood Trust (operations and activities including school visits, educational work and youth employment)
£15,871 - SOSE (capacity support ahead of the NLHF application)
£26,329 - SOSE for RIBA 2/3 (awarded 2022; balance fully spent in capital in 2024)
£1,763 - Dumfries and Galloway Big Summer Fund (children's activities in summer 2024)

We also participated in the Scottish Book Trust Live Literature Scheme.

The holiday accommodation, Auld Acquaintance Cottage, restored with SOSE funding, opened in July 2023. Bookings increased steadily through 2024, supported by national media coverage in The Times, The Scotsman and digital promotion via Scotland's Stories arranged via South of Scotland Destination Alliance. Income from the cottage in 2024-25 was £11,798, rising from £8,286 in 2023-24.

Visitor income was £10,900 in 2024-25, up from £8,286 in 2023-24. This covered income from events and retail as well as standard entry.

Membership income was £3,988 in 2024-25, down from £4,112 in 2023-24. This reflects the cost-of-living increase causing people to cancel or review subscriptions.

Our grass let to the neighbouring farmer remains an important source of annual income, bringing in £11,500 in 2024-25.

Our income from donations in 2024-25 was £2,411. This is down from the previous year, which was unusual in that it included a single large donation of £20,000 from the Scotbelge Trust to support a fundraising strategy. Excluding that donation, other donations have risen year on year.

Key Aim Three - Understanding and Engagement

The Trust continues to inspire new audiences to explore Burns's creativity and Ellisland's place in his life.

Educational visits and workshops continued throughout 2024-25.

Events such as the Sunny Burns Bash, an open day in the summer of 2024 designed to attract families, included dancing displays, live music and storytelling as well as food and drink.

The Robert Burns Ellisland Trust SCIO

Report of the Trustees for the Year Ended 31st March 2025

The Burns, Barns and Byres Project funded an exhibition called Beyond Burns, curated by Adam Dickson, which told the story of Ellisland's social history and the families that lived here after Burns left in 1791. It also looked at the work of 20th and 21st century volunteers when the site went into trust in 1928. The exhibition opened in September 2024 with the first weekend free as part of Doors Open Day.

The project also funded further events in summer 2024, including a talk by Professor Gerry Carruthers on Burns and Mary Queen of Scots, and a talk by Catherine Czerkawska, author of The Jewel, alongside Mossiel Organic Farm. There was a Gardeners' Question Time, displays by the Dumfries Historic Dance Society, children's storytelling, and butter, cheesemaking and beeswax candle-making workshops. Some of these received additional funding through Dumfries and Galloway Council's Big Summer Fund, which subsidised lunches and transport to make events accessible.

In January 2025 we ran storytelling events for young children and a family Burns lunch with entertainment in the historic kitchen of the Burns Cottage as part of the Big Burns Supper.

Beyond Burns also resulted in a collaboration with artists from The Stove Network to produce a zine. This was sold at The Stove and in our shop.

In January 2025 our work at Ellisland featured in a debate for Burns Night in the Scottish Parliament. The debate was led by our local constituency MSP, Oliver Mundell. Ahead of the debate Mr Mundell secured a room for us to meet with other MSPs, an event which was very well attended.

We received extensive media coverage in 2024-25. The Beyond Burns exhibition was reviewed by Judith Hewitt in Burns Chronicle and covered in the local press as well as The Herald. The announcement of the Heritage Fund grant was widely covered by the BBC, The Independent, The Daily Record, The Herald and local media, including the front page of the Dumfries and Galloway Standard. It also featured in the architectural and construction media.

Trustees and staff delivered talks and media work promoting Ellisland's role in Burns's story, including presentations at the University of Glasgow's Centre for Robert Burns Studies and participation in the Dumfries Burns Tourism Partnership. Our trustee Dr David Hopes contributed to BBC Out of Doors about Ellisland.

Although outwith the time period covered in the annual accounts, the first performance of the Burns Family Flute at Blackie House in Edinburgh in August 2025. The flute is played by Claire Mann as part of a trio with musicians Robyn Stapleton and Rebecca Hill. Harpist Wendy Stewart played at the Blackie house event. We are grateful to Dr Bill Zachs for his support. The trio have worked closely on the "Ellisland Songbook" researching and rehearsing music created at Ellisland which appeared in Burns's Scots Musical Museum. The event generated widespread interest and publicity through the BBC website. We plan to use the trio for future events.

Our work has featured as a case study in the annual reports, newsletters and promotions of several funders. We featured in the Architectural Heritage Fund newsletter in January 2025.

Key Aim Four - People, Staffing and Volunteering

The charity relies on a small professional team and a dedicated group of volunteers.

Staff posts in 2024-25 were funded by a range of grants including the National Lottery Heritage Fund, Museums Galleries Scotland, The Holywood Trust, the People's Postcode Lottery, Historic Environment Scotland and SOSE.

Roles included a Project Director, Project Manager and Museum Project Officer (later Project Curator), an Events Officer, Administrator and seasonal front-of-house staff. We also have a freelance Director of Development and freelance marketing support.

The Trust continues to maintain its Living Wage accreditation and adopted Fair Work practices.

The Burns, Barns and Byres Project allowed us to recruit two staff for six months in 2024. This included our Museum Officer, Adam Dickson, a graduate in Museum Studies from the University of Glasgow. Adam's position was extended beyond the project thanks to funding from The Holywood Trust. Following an open interview process, he was appointed Project Curator for Saving the Home of Auld Lang Syne. This also helped our Project Director focus on the application to the National Lottery Heritage Fund.

The Holywood Trust funded an Events Officer in early 2024. The post was filled but became vacant again after three months. We agreed with the funder to re-advertise the post as part of the SHALS project and this has now been done.

A SOSE capacity-building grant allowed us to fund a key post in 2024-25 for four months. This meant we were able to submit our National Lottery Heritage Fund application in May 2024, which was ultimately successful.

The maintenance volunteer team continued to deliver outstanding results in groundworks and path repairs, while education volunteers enhanced the visitor offer through craft and interpretation activities.

The Robert Burns Ellisland Trust SCIO

Report of the Trustees for the Year Ended 31st March 2025

We now have a weekly volunteer archivist who has been archiving all the minutes of the previous Ellisland Trust so we have a better understanding of the site and its history.

Our Beyond Burns exhibition was supported by volunteer Logan Fry during a gap year between school and university. Logan spoke alongside curator Adam Dickson at the opening of the exhibition in September 2024.

We appreciate the work of all our volunteers. In 2024 they were thanked at a special Christmas lunch on site.

Key Aim Five - Partnerships and Collaboration

Strong collaboration remains central to the Trust's approach.

Key partners include the University of Glasgow's Centre for Robert Burns Studies, Museums Galleries Scotland, Historic Environment Scotland, South of Scotland Enterprise, Dumfries and Galloway Council, The Stove Network, The Globe Inn and Annandale Distillery.

The Trust is an active member of the Burns Scotland network, the Dumfries and Galloway Museums and Heritage Network, and the South of Scotland Destination Alliance.

These partnerships have strengthened Ellisland's national profile and ensured expert guidance on conservation, museum practice and heritage tourism.

The Trust continues to participate in the regional Burns Tourism Partnership, helping position Dumfriesshire as a key cultural destination.

We are in the early stages of a Ellisland Ambassadors Programme. We have not yet fully formalised this but we are delighted the Dr Bill Zachs, Robyn Stepleton and Professor Murray Pittock have agreed to be ambassadors.

Public benefit

The Trustees confirm that all activities of the Robert Burns Ellisland Trust provide clear public benefit in line with the Charities and Trustee Investment (Scotland) Act 2005 and OSCR guidance. Through conservation, education and creative engagement, the Trust safeguards and shares the heritage of Robert Burns for the benefit of the public, promoting learning, wellbeing and cultural pride.

ACHIEVEMENTS AND PERFORMANCE

Main achievements of the Charity

Key milestones in 2024-25 included:

Successful National Lottery Heritage Fund development grant secured, along with Permission to Start.

Securing match funding from SOSE, The Holywood Trust and Museums Galleries Scotland to allow the SHALS project to start.

Commissioning an architect-led design team and other consultants to develop plans for Saving the Home of Auld Lang Syne.

Successful delivery of our Burns, Barns and Byres project, which allowed us to recruit two staff (six-month contracts) to deliver a programme of summer events in 2024 to attract a wider range of visitors, especially families; mount our first ever temporary exhibition, Beyond Burns, in September 2024; and upgrade the conditions for collection care, including new displays.

Further investment in protecting the collection and making it more accessible.

FINANCIAL REVIEW

Financial position

Total income for the year was £215,865 with total expenditure of £208,832.

Grant income formed the majority of resources, supplemented by visitor admissions, membership fees, holiday accommodation and donations.

The Trust's finances remain stable with careful management of restricted and unrestricted funds.

Reserves policy

While no formal reserves policy is yet in place, the Financial Controls Policy (2021) ensures adequate reserves to meet commitments and project obligations. The Trustees intend to review the reserves position annually as unrestricted income grows.

The Robert Burns Ellisland Trust SCIO

Report of the Trustees
for the Year Ended 31st March 2025

FINANCIAL REVIEW

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

FUTURE PLANS 2025 - 2026

Much work has been achieved since the end of the financial year 2024-25. This includes:

Commissioning an Interpretation Plan from Abound Consultants that will set the direction of how we tell Ellisland's story after redevelopment (procured through a competitive tendering process).

Commissioning an Activity Plan from Grant McKenzie, formerly of the David Livingstone Birthplace Museum.

Commissioning a short film from Stroma to help our campaign Saving the Home of Auld Lang Syne.

Commissioning a Governance Review from Catriona Reynolds of Culture and Business Scotland.

A pilot residency in partnership with the Scottish Poetry Library, in which the former Poet Laureate of Jamaica worked with the National Makar of Scotland at Ellisland.

The world debut of the restored Burns Family Flute during the 2025 Edinburgh Festival at Blackie House Library and Museum in Edinburgh.

Song 101 - a series of songwriting workshops with young people aged 16-25 in summer/autumn 2025, culminating in a recording and live performance.

Expansion of the staff to include a Project Audience Development Operations Manager, a Project Officer for Education, Engagement and Events, a Project Curator, a freelance Director of Development to support fundraising, and freelance marketing support.

Longer opening in summer 2025 - six days a week - with improved marketing for the museum and holiday accommodation as part of the SHALS project, supported by fresh investment in promotional materials and marketing.

Working with the University of Glasgow's Centre for Robert Burns Studies to transcribe the "Barnbougle Papers," which include Burns's shopping lists at Ellisland. Our curator is researching how this material can inform the restoration.

More consistent social media campaigns and internal communications with support from external marketing professionals.

In June 2025 we collaborated with the charity Nithlife, working with the Galloway and Southern Ayrshire UNESCO Biosphere and the South West Scotland Environmental Information Centre.

Continuing the SHALS development phase with the aim of submitting a delivery-stage application in August 2026.

Focusing on fundraising for the delivery stage of the project and the RIBA 4 technical design stage due to begin in February 2026. We are currently pursuing applications to a number of statutory funders for this work.

Holding further fundraising events featuring the Burns Family Flute.

Delivering a programme of engagement and cultural events in 2026.

Growing visitor numbers and membership through improved marketing and an events programme in 2025-26.

Strengthening governance and preparing for the delivery stage of the capital project.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes a Scottish Charitable Incorporated Organisation

Charity constitution

The Robert Burns Ellisland Trust SCIO is a registered charity, number SC049973, and is constituted under a Trust deed. The SCIO was established on 20 February 2020 however only commenced operations on 1 April 2020 when the trade, assets and liabilities of a predecessor charity, The Ellisland Trust, were transferred to the ownership of the SCIO.

The Robert Burns Ellisland Trust SCIO

Report of the Trustees
for the Year Ended 31st March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed. The trust has created role descriptions for trustee and trustee-chair positions, and a recruitment pack. All trustee candidates are interviewed by a sub-committee of the board.

Induction and training of new trustees

New trustees have a session with the Chair of the Board, and, if possible, arrange to visit the site at the earliest opportunity for an information session and orientation with the Project Director.

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. A risk management committee was established in September 2024. The Board began monthly Project Committee meetings that assess risk in the SHALS project and the wider organisation including the review of a Risk Register.

In addition to the monthly project committee meetings, which include the whole board, we have quarterly board meetings. There is also a Museum Sub committee.

Members' liability

The Members of the Charity guarantee to contribute an amount not exceeding £1 to the assets of the Charity in the event of winding up.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC049973

Principal address

Robert Burns Ellisland Farm
Holywood Road
Auldgirth
Dumfries
DG2 0RP

Trustees

D Hopes
I Houston
G Carruthers
I Brown (resigned 1.4.25)
A Khan
L Dorward (appointed 29.4.24)
G Main (appointed 29.4.24)
D Dorman (appointed 22.7.24)
Ms M Stones (appointed 1.3.25)

Independent Examiner

G. M. McGill B.A., C.A.
Farries Kirk & McVean
Dumfries Enterprise Park
Heathhall
Dumfries
DUMFRIESSHIRE
DG1 3SJ

Approved by order of the board of trustees on and signed on its behalf by:

Duncan Dorman
.....
Duncan Dorman (Rec. 6.3025.197244 (401))

D Dorman - Trustee

Independent Examiner's Report to the Trustees of
The Robert Burns Ellisland Trust SCIO

I report on the accounts for the year ended 31st March 2025 set out on pages nine to sixteen.

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 (as amended). 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.



G. M. McGill B.A., C.A.
The Institute of Chartered Accountants of Scotland

Farries Kirk & McVean
Dumfries Enterprise Park
Heathhall
Dumfries
DUMFRIESSHIRE
DG1 3SJ

Date: 5/12/25

The Robert Burns Ellisland Trust SCIO

**Statement of Financial Activities
for the Year Ended 31st March 2025**

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		2,896	174,705	177,601	150,699
Other trading activities	3	27,364	1	27,365	24,353
Other income		10,900	-	10,900	7,832
Total		<u>41,160</u>	<u>174,706</u>	<u>215,866</u>	<u>182,884</u>
EXPENDITURE ON					
Raising funds		63,766	148,652	212,418	206,176
		<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
NET INCOME/(EXPENDITURE)		(22,606)	26,054	3,448	(23,292)
RECONCILIATION OF FUNDS					
Total funds brought forward		271,261	23,286	294,547	317,839
		<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
TOTAL FUNDS CARRIED FORWARD		<u>248,655</u>	<u>49,340</u>	<u>297,995</u>	<u>294,547</u>

The notes form part of these financial statements

The Robert Burns Ellisland Trust SCIO

Balance Sheet
31st March 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	6	198,482	-	198,482	223,641
CURRENT ASSETS					
Debtors	7	26,329	2,435	28,764	7,760
Cash at bank		27,761	50,490	78,251	68,773
		54,090	52,925	107,015	76,533
CREDITORS					
Amounts falling due within one year	8	(2,405)	(3,585)	(5,990)	(3,791)
NET CURRENT ASSETS		<u>51,685</u>	<u>49,340</u>	<u>101,025</u>	<u>72,742</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		250,167	49,340	299,507	296,383
CREDITORS					
Amounts falling due after more than one year	9	(1,512)	-	(1,512)	(1,836)
NET ASSETS		<u>248,655</u>	<u>49,340</u>	<u>297,995</u>	<u>294,547</u>
FUNDS	11				
Unrestricted funds				248,655	271,261
Restricted funds				49,340	23,286
TOTAL FUNDS				<u>297,995</u>	<u>294,547</u>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

Duncan Dornan
Duncan Dornan (Doc 6, 2025 10:23:44 GMT)
D Dornan - Trustee

The Robert Burns Ellisland Trust SCIO

Notes to the Financial Statements for the Year Ended 31st March 2025

1. GENERAL INFORMATION

The Robert Burns Ellisland Trust SCIO is a Scottish Charitable Incorporated Organisation registered with OSCR. The registered office and principal place of business is The Robert Burns Ellisland Farm, Holywood Road, Auldgirth, DG2 0RP.

Amounts in these financial statements are presented in GBP and rounded to the nearest pound unless stated otherwise.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 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.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

Tangible fixed assets

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

At each reporting date the Charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

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.

The Robert Burns Ellisland Trust SCIO

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2025**

2. ACCOUNTING POLICIES - continued

Fund accounting

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

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fishing Income	78	60
Holiday Let Income	11,799	8,286
Grass Rent	11,500	11,895
Membership Income	3,988	4,112
	<hr/>	<hr/>
	27,365	24,353
	<hr/>	<hr/>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2025 nor for the year ended 31st March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2025 nor for the year ended 31st March 2024.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,765	148,934	150,699
Other trading activities	24,353	-	24,353
Other income	7,832	-	7,832
Total	<hr/>	<hr/>	<hr/>
	33,950	148,934	182,884
EXPENDITURE ON			
Raising funds	74,006	132,170	206,176
	<hr/>	<hr/>	<hr/>
NET INCOME/(EXPENDITURE)	(40,056)	16,764	(23,292)
RECONCILIATION OF FUNDS			
Total funds brought forward	311,317	6,522	317,839
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	<hr/>	<hr/>	<hr/>
	271,261	23,286	294,547
	<hr/>	<hr/>	<hr/>

The Robert Burns Ellisland Trust SCIO

Notes to the Financial Statements - continued
for the Year Ended 31st March 2025

6. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1st April 2024 and 31st March 2025	239,536	9,964	2,398	251,898
DEPRECIATION				
At 1st April 2024	23,954	4,103	200	28,257
Charge for year	23,954	875	330	25,159
At 31st March 2025	47,908	4,978	530	53,416
NET BOOK VALUE				
At 31st March 2025	191,628	4,986	1,868	198,482
At 31st March 2024	215,582	5,861	2,198	223,641

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	28,764	250

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	281	304
Taxation and social security	-	1,059
Other creditors	5,709	2,428
	5,990	3,791

9. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2025 £	2024 £
Other creditors	1,512	1,836

10. LOANS

An analysis of the maturity of loans is given below:

	2025 £	2024 £
Amounts falling due within one year on demand:		
Other loans	324	324
Amounts falling between one and two years:		
Other loans - 1-2 years	324	1,836
Amounts falling due between two and five years:		
Other loans - 2-5 years	972	-
Amounts falling due in more than five years:		
Repayable by instalments:		
Other loans more 5yrs instal	216	-

The Robert Burns Ellisland Trust SCIO

Notes to the Financial Statements - continued
for the Year Ended 31st March 2025

11. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	271,261	(22,606)	248,655
Restricted funds			
Burns, Barns, Byres Project	12,263	(12,263)	-
SOSE - RIBA Phase 2 and Phase 3	-	7,616	7,616
The Holywood Trust	11,023	5,893	16,916
AIM Pilgrims Trust	-	2,435	2,435
SHALS Foundation Scotland	-	3,660	3,660
SOSE Renovation of Historic Buildings	-	18,713	18,713
	<hr/>	<hr/>	<hr/>
	23,286	26,054	49,340
TOTAL FUNDS			
	<hr/>	<hr/>	<hr/>
	294,547	3,448	297,995
	<hr/>	<hr/>	<hr/>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	41,160	(63,766)	(22,606)
Restricted funds			
Burns, Barns, Byres Project	23,251	(35,514)	(12,263)
SOSE - RIBA Phase 2 and Phase 3	22,195	(14,579)	7,616
D&G Big Summer Fund	1,763	(1,763)	-
SOSE Capacity Building	11,905	(11,905)	-
The Holywood Trust	88,009	(82,116)	5,893
AIM Pilgrims Trust	4,870	(2,435)	2,435
SHALS Foundation Scotland	4,000	(340)	3,660
SOSE Renovation of Historic Buildings	18,713	-	18,713
	<hr/>	<hr/>	<hr/>
	174,706	(148,652)	26,054
TOTAL FUNDS			
	<hr/>	<hr/>	<hr/>
	215,866	(212,418)	3,448
	<hr/>	<hr/>	<hr/>

Comparatives for movement in funds

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	311,317	(40,056)	271,261
Restricted funds			
Burns, Barns, Byres Project	-	12,263	12,263
D&G Big Summer Fund	480	(480)	-
The Holywood Trust	6,042	4,981	11,023
	<hr/>	<hr/>	<hr/>
	6,522	16,764	23,286
TOTAL FUNDS			
	<hr/>	<hr/>	<hr/>
	317,839	(23,292)	294,547
	<hr/>	<hr/>	<hr/>

The Robert Burns Ellisland Trust SCIO

Notes to the Financial Statements - continued
for the Year Ended 31st March 2025

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	33,950	(74,006)	(40,056)
Restricted funds			
Burns, Barns, Byres Project	16,146	(3,883)	12,263
SOSE - RIBA Phase 2 and Phase 3	9,593	(9,593)	-
D&G Big Summer Fund	-	(480)	(480)
SOSE Capacity Building	3,967	(3,967)	-
MGS Capital Fund	1,575	(1,575)	-
The Holywood Trust	77,838	(72,857)	4,981
Architectural Heritage	19,815	(19,815)	-
Scotbelge Charitable Trust	20,000	(20,000)	-
	<hr/>	<hr/>	<hr/>
	148,934	(132,170)	16,764
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	182,884	(206,176)	(23,292)
	<hr/>	<hr/>	<hr/>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	311,317	(62,662)	248,655
Restricted funds			
SOSE - RIBA Phase 2 and Phase 3	-	7,616	7,616
D&G Big Summer Fund	480	(480)	-
The Holywood Trust	6,042	10,874	16,916
AIM Pilgrims Trust	-	2,435	2,435
SHALS Foundation Scotland	-	3,660	3,660
SOSE Renovation of Historic Buildings	-	18,713	18,713
	<hr/>	<hr/>	<hr/>
	6,522	42,818	49,340
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	317,839	(19,844)	297,995
	<hr/>	<hr/>	<hr/>

The Robert Burns Ellisland Trust SCIO

Notes to the Financial Statements - continued
for the Year Ended 31st March 2025

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	75,110	(137,772)	(62,662)
Restricted funds			
Burns, Barns, Byres Project	39,397	(39,397)	-
SOSE - RIBA Phase 2 and Phase 3	31,788	(24,172)	7,616
D&G Big Summer Fund	1,763	(2,243)	(480)
SOSE Capacity Building	15,872	(15,872)	-
MGS Capital Fund	1,575	(1,575)	-
The Holywood Trust	165,847	(154,973)	10,874
Architectural Heritage	19,815	(19,815)	-
AIM Pilgrims Trust	4,870	(2,435)	2,435
SHALS Foundation Scotland	4,000	(340)	3,660
Scotbelge Charitable Trust	20,000	(20,000)	-
SOSE Renovation of Historic Buildings	18,713	-	18,713
	<hr/>	<hr/>	<hr/>
	323,640	(280,822)	42,818
TOTAL FUNDS			
	<hr/>	<hr/>	<hr/>
	398,750	(418,594)	(19,844)
	<hr/>	<hr/>	<hr/>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2025.

The Robert Burns Ellisland Trust SCIO

Detailed Statement of Financial Activities
for the Year Ended 31st March 2025

	2025	2024
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	2,411	21,765
Grants	175,190	128,934
	<hr/>	<hr/>
	177,601	150,699
Other trading activities		
Fishing Income	78	60
Holiday Let Income	11,799	8,286
Grass Rent	11,500	11,895
Membership Income	3,988	4,112
	<hr/>	<hr/>
	27,365	24,353
Other income		
Visitor Income - Events	1,685	1,224
Visitor Income - Shop Sales	1,006	915
Visitor Income - Standard	8,209	5,693
	<hr/>	<hr/>
	10,900	7,832
Total incoming resources	215,866	182,884
EXPENDITURE		
Raising donations and legacies		
Just Giving Fees	1	36
Shop Costs	495	103
Event Costs	3,061	1,589
Collection Care	2,668	-
Learning Programmes	288	-
Donation Charges	180	-
Museum Acquisitions	353	-
Project Costs	6,637	-
Events - Group Visits	168	-
Events - School Visits	75	-
Events - Volunteer Programme	70	-
	<hr/>	<hr/>
	13,996	1,728
Other trading activities		
Holiday Let Costs	8,249	6,389
Support costs		
Management		
Wages	105,257	88,228
Social security	3,999	2,795
Pensions	2,105	1,848
Loan Fee	750	-
Repairs	7,543	4,310
Rates and water	1,158	227
Insurance	6,354	5,812
Electricity	7,714	20,632
Carried forward	134,880	123,852

This page does not form part of the statutory financial statements

The Robert Burns Ellisland Trust SCIO

**Detailed Statement of Financial Activities
for the Year Ended 31st March 2025**

	2025	2024
	£	£
Management		
Brought forward	134,880	123,852
Telephone	1,428	1,133
Professional Fees	12,429	40,041
Website Expenses	1,770	2,100
Sundries	2,722	2,345
Management Costs	1,546	360
Accountancy Fees	3,404	2,609
Cleaning & Facility Materials	343	-
Security & Fire	1,249	-
Subscriptions	1,155	-
Gardening & Maintenance	4,088	-
Improvements to property	23,954	23,954
Plant and machinery	875	1,465
Fixtures and fittings	330	200
	<hr/>	<hr/>
	190,173	198,059
Total resources expended	<hr/>	<hr/>
Net income/(expenditure)	3,448	(23,292)
	<hr/>	<hr/>