# BABY BASICS UK

England & Wales · Charity number 1168099

## Details

| | |
|---|---|
| **Other names** | BABY BASICS, BABY BASICS SHEFFIELD |
| **Status** | Registered |
| **Legal form** | CIO |
| **Registered** | 2016-07-07 |
| **Register** | View on the Charity Commission register |

## Contact

| | |
|---|---|
| **Address** | Baby Basics<br>Suite 1<br>Albion House<br>Savile Street<br>Sheffield<br>S4 7UD |
| **Phone** | 01142787262 |
| **Email** | info@baby-basics.org.uk |
| **Website** | www.baby-basics.org.uk |

## Activities

**Objects:** THE OBJECTS OF THE CIO ARE:- THE RELIEF OF POVERTY IN THE UNITED KINGDOM AND ELSEWHERE BY PROVIDING CLOTHING, TOILETRIES AND EQUIPMENT FOR BABIES, CHILDREN AND THEIR PARENTS/CARERS TO PERSONS WHO ARE IN CONDITIONS OF NEED, HARDSHIP OR DISTRESS BY REASON OF THEIR SOCIAL AND/OR ECONOMIC CIRCUMSTANCES. AND/OR CHARITIES, OR OTHER ORGANISATION WORKING WITH PEOPLE IN NEED, HARDSHIP OR DISTRESS BY REASON OF THEIR SOCIAL AND/OR ECONOMIC CIRCUMSTANCES.- THE RELIEF OF POVERTY IN THE UNITED KINGDOM AND ELSEWHERE BY PROVIDING ON-GOING TRAINING, GUIDANCE AND INFORMATION TO TEAMS RUNNING LOCALISED BABY BASICS PROJECTS.

**Activities:** Baby Basics works with midwives, health visitors and other agencies to provide essential items such as equipment, clothing and toiletries to families in need for their babies and young children. Baby Basics also works with community groups around the UK to train and equip them to run similar schemes for their communities.

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## Classification

- **How:** Provides Services, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- Northern Ireland
- Scotland
- Throughout England And Wales

## Finances

| Period end | Income | Expenditure | Assets | Employees |
|---|---|---|---|---|
| 2025-08-31 | £798,105 | £854,842 | £240,566 | 12 |
| 2024-08-31 | £619,979 | £472,593 | £297,303 | 8 |
| 2023-08-31 | £421,237 | £384,802 | - | - |
| 2022-08-31 | £469,950 | £519,398 | - | - |
| 2021-08-31 | £204,807 | £209,182 | - | - |

## Trustees

| Name | Role | Appointed |
|---|---|---|
| **Susan Lisbeth Hook** | Chair | 2022-08-01 |
| Brian Wilson | | 2022-08-01 |
| Dr Heledd Fflur Iago | | 2023-04-01 |
| Penelope Anne Borkett | | 2020-06-15 |

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**BABY BASICS UK**

England & Wales - Charity number 1168099

# Accounts

**Charity registration number: 1168099**

# Baby Basics UK

## REPORT AND UNAUDITED FINANCIAL STATEMENTS

## For the year ended 31 August 2025

## Baby Basics UK

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# Baby Basics UK

## Legal and administrative information
## For the year ended 31 August 2025

**Charity number**
1168099

**Trustees**
Susan Hook (Chair)
Brian Wilson
Kerry Montgomery Resigned 27/11/2025
Penny Borkett
Heledd Fflur Lago

**Senior Management**
Cat Ross - CEO

**Principal address**
Suite 1
Albion House
Savile Street
Sheffield
S4 7UD

**Accountants**
Seven Hills Accountants Limited
57 Burton Street
Sheffield
S6 2HH

**Bankers**
Cooperative Bank
PO Box 200
Skelsmersdale
Lancaster
WN8 6NY

# Baby Basics UK

## Trustees' report
## For the year ended 31 August 2025

The Trustees of the charity have pleasure in submitting their report and the financial statements for the year ended 31 August 2025.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and the relevant version of the 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).

**Structure, governance and management**
Baby Basics UK is a Charitable Incorporated Organisation registered with the Charity Commission on 7 July 2016, registration number 1168099. The organisation is governed by its constitution last amended on 20 June 2016. A board of appointed trustees run the organisation, delegating the day to day running of the organisation to employed members of staff.

All trustees give their time voluntarily and receive no remuneration or other benefits.

Our governing document dictates that the minimum number of trustees required is three. The appointed individuals must fit within the given requirements of the organisation's constitution and also be willing to support the values of the charity and make the necessary time commitments to perform their duties.

The charity has developed an programme for the recruitment and induction of new trustees. A skills audit of the Board is carried out every 2 years and where gaps are identified, suitable trustees are recruited to fill them.
In 2026 we will aim to recruit 2 trustees with specialism in HR & marketing.

**Charitable Aims and Objectives**
Our charity's purpose as set out in the objects of the charity are to relieve poverty in the United Kingdom by providing clothing, toiletries and equipment for babies, children and their parents / carers to persons who are in conditions of need, hardship or distress by reason of their social and / or economic circumstances. Baby Basics also provides such items to other charities and organisations working with people in need, hardship or distress by reason of their social and / or economic circumstances.

Baby Basics UK also provides on-going training, guidance and information to teams running localised Baby Basics projects assisting them in relieving the poverty of persons in need in their local areas.

**The following activities will be undertaken in order to achieve the above aims:**

Baby Basics UK engages the community to donate second hand and new items that are sorted and packaged into appropriate 'bundles' by teams with both voluntary team members and paid members of staff. These items are given out free of charge to people in need via frontline agency workers including midwives, social workers and other charity workers.

The ongoing training and information Baby Basics UK provides to other teams includes provision of an Operations Manual, Volunteer Handbook, online management system to aid with record keeping, provision of advertising materials, advice and guidance. This is done both via email and other electronic means, over the telephone, through site visits and at a national conference for local team leaders of the network of centres.

**Ensuring our work delivers our aims:**

The trustees and staff of Baby Basics UK review the aims and objectives regularly and consider what we are achieving against these aims. We use questionnaires and verbal feedback to monitor and review whether our activities are achieving our aims and objectives. We also monitor the output of Baby Basics Sheffield and the Baby Basics centres around the country via our online system to ensure that the charitable activities are being undertaken.

## Trustees' report - continued
## For the year ended 31 August 2025

**Public Benefit Statement**
The trustees have complied with the duty as laid out in Section 4 of Chapter 1 of the Charities Act 2011 to have due regard to public benefit guidance and do not rely on their own assumptions regarding the public benefit of Baby Basics UK. Our staff regularly consult with the agencies Baby Basics works with to understand whether our activities are to the public benefit and this information is fed back to the trustees.

Those who are supported by Baby Basics UK are people who would otherwise lack the basic necessities of clothes, toiletries and essential equipment such as cots for their babies and children. Baby Basics UK provides these items free of charge. Referrals are made through health care professionals and other agencies working closely with the families. Their referrals are made based on the need they see through their interaction with the families and Baby Basics does not make further judgements or assessments, choosing to rely on the professional judgements of those who are working alongside the families. All items are given away without distinction of race, sex, sexual orientation, age, nationality, disability or political or religious beliefs.

Baby Basics UK supports other teams so that more families can be provided with essential items in areas of the country beyond the reach of the Sheffield base. They will do this with the benefit of our experience and guidance making their local project safer and more sustainable.

We do not believe that there is any detriment or harm arising from carrying out our organisation's aims and we are not aware of any wide spread views among others that such detriment or harm may arise.

**Review of Activities and achievements**

During this period Baby Basics Sheffield supported 3,528 families with essential items. The total number of items provided from our Sheffield centre was over 25,000. All items provided are distributed via referrals from health & social care professionals including midwives, health visitors, local authority support services and other voluntary & community sector organisations. These included 624 Moses basket starter packs for those expecting a baby.

Baby Basics Sheffield has a team of over 75 volunteers who give their time to assist in the running of the project on a weekly basis.

During this period our network of centres across the UK have supported over 44,900 vulnerable children & their families and distributed over 94,000 items of support, of which over 5,800 were Moses Basket Starter Packs.

We estimate that across these centres we have repurposed over 735,000 items of clothing & 59,000 items of equipment which would have potentially otherwise ended up in landfill.

Nationally during this time Baby Basics UK helped to launch 2 new Baby Basics centres in local churches and community organisations. We cheered on 2 centres who chose to leave our network and close the baby bank. We continued to support the existing centres and at the end of this period there was a network of 53 Baby Basics centres across the country working within and accountable to local churches and community groups. These centres work to standards of best practice and guidelines provided by Baby Basics UK and are supported by our team from our HQ in Sheffield.

**Review of Activities and achievements (continued)**

We continued to develop the work of our regional hubs, who have provided amazing 1-2-1 support to centres in their allocated geographical region. Each regional hub is led by an established and experienced Baby Basics Centre in the region they support.

Our national warehouse has continued to play a vital role in the work of Baby Basics UK providing a distribution centre for over 100,00 items of corporate donations to be sent to centres across the UK.

We continue to work closely with HRH The Princess of Wales and The Royal Foundation for Early Childhood.

To further support the Baby Basics centres around the UK we were able to:

- Deliver our 2nd National Conference to support the work of the centres around the UK with people attending representing 60% of our Baby Basics centres.
- Launch a re-vamped website to support the work of the centres and to make it easier for health professionals to liaise with the charity and the centres.
- Introduce an enhanced Operations Manual to outline suggested best practice and enhance the work of the centres.
- Launch a new animated video of showcasing our work, this was created through the support of Help Film.

We were able to expand the work of the Safe Places to Sleep project on behalf of the South Yorkshire Mayoral Authority. The programme has successfully been delivering beds and bedding across all South Yorkshire, and as of 1st October 2025 had delivered a total of 5,599 items.

Staffing: During this period there was 1 resignation from the team and 4 new appointments, growing the team to a total staff number of 12 with a FTE of 7.35.

We were also able move into new premises in Sheffield that will enable much more streamlined and efficient work of the charity helping our team of volunteers to be even more effective in the work they undertake.

**Future Plans**

To continue to grow the UK network of centres and develop stronger links with the Baby Bank Alliance.

To carry out a further update on Baby Basics UK Operational Manual and distribute this to all our centres.

To continue to develop the work of our national warehouse distributing and every growing number of corporate donations and delivering the SYMCA Safe Space to Sleep Project.

Continue to develop and extend our relationships with our corporate donors.

To continue to scope the potential development of advocacy and campaigning around issues directly affecting the families we support.

As stated in the 5-year plan for the organisation, developed during this period, we will aim over the next 5 years to not only recruit new centres through word of mouth and independent approaches to Baby Basics UK, but to also market the network to geographical areas which are severely lacking in any baby bank provision. These areas will be scoped in 2025 and approaches begun in 2025/26.

The organisation will also work to diversify income further with work on a regular giving campaign and other fundraising campaigns. This work to increase unrestricted income will allow the organisation to continue to allocate resources to not just continue our present work but pilot new opportunities as they arise.

## Trustees' report - continued
## For the year ended 31 August 2025

**Financial Review**

Total income on unrestricted funds was £383,455 (2024: £223,258), this included donated goods and services totalling £173,927. Further details can be found in the financial statements. £414,650 (2024: £396,721) was received for restricted funds.

Unrestricted expenditure of £428,465 (2024: £183,932) was spent on charitable activities and £280 (2024: £12,967) on raising funds. The charitable activity expenditure included £133,927 of donated items that were distributed during the year and £40,000 of donated distribution services.

At the year end donated stock, with a fair value of £46,755, and purchased stock of £36,738, was held for distribution to beneficiaries.

The result for the year was net expenditure of £56,737 (2024: net income £147,386) and adding funds brought forward at the beginning of the year, the total reserves balance carried forward at 31 August 2025 was £240,566 (2024: £297,303). Of these £78,430 (2024: £89,877) are restricted funds as set out in note 19 of the financial statements.

**Reserves Policy**

Free reserves (general funds excluding tangible fixed assets and stocks set aside for charitable distribution) as at 31 August 2025 were £54,251 (2024: £103,393).

Baby Basics UK reserves policy has been set to reflect a range of reserves in order to manage the present charity income climate.

The range set by the trustees is a minimum of redundancy costs of £30,000 to maximum of 3 months unrestricted operating costs of £85,000. This will allow Baby Basics UK a buffer to accommodate fluctuation in income and if necessary enable management to consider how to reduce spending while further income is generated.

For the last 6 months we have been working on our strategy to rebuild our reserves to the level that we want including a successful Big Give Campaign matched by the Dulverton Trust securing over £20,000 of unrestricted income along with raising corporate financial support of £23,000.

**Trustees' responsibilities in relation to the financial statements**

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

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each 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 period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

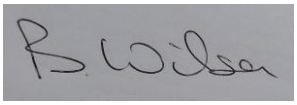
The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

The Trustees have prepared these financial statements on a going concern basis, having made due assessment to the resources available and reviewed cashflow forecasts for the foreseeable future.

24 Mar 2026

This report was approved by the Board of Trustees on
and signed on its behalf by:



Brian Wilson
Trustee

**Independent Examiner's report to the Trustees of Baby Basics UK**

I report to the trustees on my examination of the accounts of Baby Basics UK (the Charity) for the year ended 31 August 2025.

**Responsibilities and basis of report**

As the charity trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Your attention is to drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with the relevant version of the 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn. We understand that this has been done in order for the accounts to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

**Independent examiner's statement**

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

S Cochrane

Susan Cochrane, FCA DChA

Seven Hills Accountants Limited

57 Burton Street

Sheffield

S6 2HH

Date: 26 Mar 2026

**Baby Basics UK**
**Statement of Financial Activities (incorporating an income and expenditure statement)**
**for the year ended 31 August 2025**

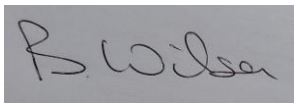
| | Notes | **Unrestricted funds £** | **Restricted funds £** | **Total 2025 £** | Unrestricted funds £ | Restricted funds £ | Total 2024 £ |
|---|---|---|---|---|---|---|---|
| **Income from:** | | | | | | | |
| Donations and grants | **2** | 335,498 | 414,650 | 750,148 | 170,334 | 396,721 | 567,055 |
| Charitable activities | **5** | 30,282 | - | 30,282 | 21,813 | - | 21,813 |
| Other activities | | 17,675 | - | 17,675 | 31,111 | - | 31,111 |
| **Total income** | | **383,455** | **414,650** | **798,105** | 223,258 | 396,721 | 619,979 |
| **Expenditure on:** | | | | | | | |
| Raising funds | **6** | 280 | - | 280 | 12,967 | - | 12,967 |
| Charitable activities | **7** | 428,465 | 426,097 | 854,562 | 183,921 | 275,705 | 459,626 |
| **Total expenditure** | | **428,745** | **426,097** | **854,842** | 196,888 | 275,705 | 472,593 |
| **Net income/(expenditure)** | | **(45,290)** | **(11,447)** | **(56,737)** | 26,370 | 121,016 | 147,386 |
| **Transfer between funds** | **19** | - | - | - | 31,139 | (31,139) | - |
| **Net movement on funds** | | **(45,290)** | **(11,447)** | **(56,737)** | 57,509 | 89,877 | 147,386 |
| Total fund brought forward | | 207,426 | 89,877 | 297,303 | 149,917 | - | 149,917 |
| **Total funds carried forward** | | **162,136** | **78,430** | **240,566** | 207,426 | 89,877 | 297,303 |

**Baby Basics UK**
**Balance Sheet**
**as at 31 August 2025**

| | Notes | 2025 £ | 2024 £ |
|---|---|---|---|
| **Fixed assets** | | | |
| Tangible fixed assets | **15** | 24,392 | 30,620 |
| **Current assets** | | | |
| Stocks | **16** | 83,493 | 73,413 |
| Debtors | **17** | 8,456 | 2,043 |
| Cash at bank and in hand | | 132,110 | 198,785 |
| **Total current assets** | | 224,059 | 274,241 |
| Creditors: amounts falling due within one year | **18** | (7,885) | (7,558) |
| **Net current assets** | | 216,174 | 266,683 |
| **Total assets less current liabilities** | | **240,566** | 297,303 |
| Creditors: amounts falling due after more than one year | | - | - |
| **Total net assets** | | **240,566** | 297,303 |
| **Funds of the Charity** | | | |
| Unrestricted funds | | 162,136 | 207,426 |
| Restricted funds | **19** | 78,430 | 89,877 |
| **Total funds** | **20** | **240,566** | 297,303 |

24 Mar 2026

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



Brian Wilson
Trustee/ Treasurer

**Baby Basics UK**
**Statement of Cash Flows**
**as at 31 August 2025**

| | Notes | 2025<br>£ | 2024<br>£ |
|---|---|---|---|
| **Cash flows from operating activities** | | | |
| Net cash provided by/(used in) operating activities | **22** | (66,675) | 113,893 |
| **Cash flows from investing activities** | | | |
| Purchase of fixed assets | | - | (31,139) |
| **Net cash (used in)/provided by investing activities** | | - | (31,139) |
| **Change in cash and cash equivalents** | | (66,675) | 82,754 |
| **Cash and cash equivalents at the beginning of the year** | | 198,785 | 116,031 |
| **Cash and cash equivalents at the end of the year** | | 132,110 | 198,785 |

**Baby Basics UK**
**Notes to the Accounts**
**for the year ended 31 August 2025**

## 1 Accounting Policies

### a General

Baby Basics UK is a charitable incorporated organisation. In the event that the charity is wound up, the liability in respect of the guarantee is limited to £nil per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

The accounts (financial statements) have been prepared in accordance with the relevant version of the 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) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Accounting Practice. The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the relevant version of the 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) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Baby Basics UK meets the definition of a public benefit entity under FRS 102. The financial statements are prepared under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest

### b Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from services provided is included in the year in which the service took place.

Donated goods held for distribution to beneficiaries are recognised as income and as stock at their fair value at the date of receipt, where the charity has control over the goods and their value can be reliably measured.

### c Expenditure

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

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Donated goods are recognised as an expense in the period in which they are distributed. The expense recognised is the carrying amount of the stocks at the point of distribution.

### d Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are either donations which the donor has specified are to be used solely for particular areas of the charity's work or grant income sought for specific activities.

### e Fixed assets

Tangible fixed assets are stated at cost less deprecation. A deminimus limit of capitalising items has been set on individual items of £500. Depreciation is provided at the rates calculated to write off the costs less estimated residual value of each asset over its expected useful life, as follows:

| | |
|---|---|
| Motor Vehicles | 20% straight line |

**f Stocks**

The Charity receives donated goods which are then distributed to the beneficiaries, this includes a mix of corporate donations and donations from members of the public. When undertaking the valuation of the donations and stock held the Charity considers the materiality of the donations received and whether the cost involved in making a valuation is justified by the benefits to the users of the accounts.

Donated goods held by the charity for distribution to its beneficiaries are recognised as stock, with the corresponding income recognised within donations and measured at its fair value.

**1 Accounting Policies - continued**

**g Trade debtors**

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables.

**h Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

**i Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

**j Defined contribution pension scheme**

The charity contributes to a 'hybrid' pension scheme for the benefit of the employees. The scheme is considered to be a multi-employer scheme and the Charity is unable to identify its share of assets and liabilities of the scheme. Consequentially, the contributions to these schemes are accounted for as if they were defined contribution schemes, where employer contributions payable are charged to expenditure.

**k Taxation**

As a charity, the organisation is exempt from tax on income and gains falling within the available tax exemptions to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

**l Operating leases**

Rental payable and receivable under operation leases are charged to the SOFA on a straight line basis over the period of the lease.

**m Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that the charity will continue to operate for 12 months from authorising these financial statements.

## 2 Income from donations and grants

| | **Unrestricted funds** | **Restricted funds** | **Total 2025** | Unrestricted funds | Restricted funds | Total 2024 |
|---|---|---|---|---|---|---|
| | **£** | **£** | **£** | £ | £ | £ |
| Donations | 58,883 | - | 58,883 | 58,903 | 5,000 | 63,903 |
| Donated goods | 133,927 | - | 133,927 | 59,731 | - | 59,731 |
| Donated services | 40,000 | - | 40,000 | - | - | - |
| Save The Children - Baby Bank Alliance | 2,188 | - | 2,188 | 1,200 | - | 1,200 |
| The RRAF Charitable Trust | - | - | - | 25,000 | - | 25,000 |
| National Lottery Community Fund | - | - | - | - | 30,725 | 30,725 |
| May Hearshaw Charitable Trust | - | - | - | 3,000 | - | 3,000 |
| Orr Mackintosh Foundation Ltd | - | - | - | 5,000 | - | 5,000 |
| Story Of Christmas Grant | - | - | - | - | 10,000 | 10,000 |
| Master Charitable Trust | - | - | - | 7,500 | - | 7,500 |
| Choose Love | - | - | - | - | 20,000 | 20,000 |
| South Yorkshire Mayoral Combined Authority | - | 412,400 | 412,400 | - | 222,400 | 222,400 |
| Benefact Trust | - | - | - | - | 46,000 | 46,000 |
| Society of the Holy Child Jesus CIO | - | - | - | 10,000 | - | 10,000 |
| National Lottery - cost of living fund | - | - | - | - | 62,596 | 62,596 |
| 500 Together | 500 | - | 500 | - | - | - |
| Sefday | 4,000 | - | 4,000 | - | - | - |
| Inthallo | 35,000 | - | 35,000 | - | - | - |
| Amazon | 1,000 | - | 1,000 | - | - | - |
| Sanctuary Foundation | - | 2,250 | 2,250 | - | - | - |
| Dulverton Trust | 40,000 | - | 40,000 | - | - | - |
| Jerusalem Trust | 20,000 | - | 20,000 | - | - | - |
| | **335,498** | **414,650** | **750,148** | 170,334 | 396,721 | 567,055 |

## 3 Analysis of donations and grants receivable to charitable activity

| | **Baby Basics UK** | **Baby Basics Sheffield** | **Total 2025** | Baby Basics UK | Baby Basics Sheffield | Total 2024 |
|---|---|---|---|---|---|---|
| | **£** | **£** | **£** | £ | £ | £ |
| Donations | 20,436 | 38,447 | 58,883 | 27,283 | 36,620 | 63,903 |
| Donated goods | 84,259 | 49,668 | 133,927 | 59,731 | - | 59,731 |
| Donated services | 40,000 | - | 40,000 | - | - | - |
| Grants | 514,650 | 2,688 | 517,338 | 354,625 | 88,796 | 443,421 |
| | **659,345** | **90,803** | **750,148** | 441,639 | 125,416 | 567,055 |

## 4 Income from donated goods and services

During the year the charity received donated goods and services with a total fair value of £173,927. These included:

- Donated goods for distribution to beneficiaries £133,927, of which £46,755 was held in stock at the year end.
- Donated delivery services £40,000

Donated goods were valued at fair value using current market prices for equivalent items. Donated services were valued at the estimated cost the charity would have incurred if the services had been purchased commercially.

## 5 Income from charitable activities

| | **Unrestricted funds £** | **Restricted funds £** | **Total 2025 £** | Unrestricted funds £ | Restricted funds £ | Total 2024 £ |
|---|---|---|---|---|---|---|
| Baby Basics UK - Network Fees | 19,771 | - | 19,771 | 16,717 | - | 16,717 |
| Other income | 10,511 | - | 10,511 | 5,096 | - | 5,096 |
| | **30,282** | - | **30,282** | 21,813 | - | 21,813 |

## 6 Expenditure on raising funds

| | **Unrestricted funds £** | **Restricted funds £** | **Total 2025 £** | Unrestricted funds £ | Restricted funds £ | Total 2024 £ |
|---|---|---|---|---|---|---|
| Fundraising costs | 280 | - | 280 | 12,967 | - | 12,967 |
| | **280** | - | **280** | **12,967** | - | **12,967** |

## 7 Expenditure on other charitable activities

| | **Note** | **Unrestricted funds £** | **Restricted funds £** | **Total 2025 £** | Unrestricted funds £ | Restricted funds £ | Total 2024 £ |
|---|---|---|---|---|---|---|---|
| Client support equipment & toiletries | | 17,694 | 181,143 | 198,837 | 39,502 | 49,113 | 88,615 |
| Fair value of donated equipment & toiletries | | 143,427 | - | 143,427 | 10,456 | - | 10,456 |
| Logistics costs | | 45,634 | 2,036 | 47,670 | - | - | - |
| UK Network support | | 47,929 | 7,546 | 55,475 | - | 38,599 | 38,599 |
| **Support costs:** | | | | | | | |
| Staff costs - salaries | **10** | 69,413 | 172,644 | 242,057 | 62,324 | 125,759 | 188,083 |
| Travel and subsistence | | 552 | 8,502 | 9,054 | 8,819 | 1,844 | 10,663 |
| Training | | 2,644 | 2,084 | 4,728 | 130 | - | 130 |
| Rent | | 35,831 | 41,084 | 76,915 | 19,463 | 45,111 | 64,574 |
| Premises utilities and rates | | 11,882 | 1,979 | 13,861 | 556 | 9,107 | 9,663 |
| Legal & professional fees | | - | - | - | 730 | - | 730 |
| Insurance | | 4,069 | 1,250 | 5,319 | 588 | - | 588 |
| Office expenses | | 11,370 | 6,159 | 17,529 | 34,781 | 6,172 | 40,953 |
| Other costs | | 28,565 | 702 | 29,267 | 3,713 | - | 3,713 |
| Accountancy costs | | 775 | - | 775 | - | - | - |
| Depreciation | | 6,228 | - | 6,228 | 519 | - | 519 |
| Independent examiner's fee | **13** | 2,452 | 968 | 3,420 | 2,340 | - | 2,340 |
| | | **428,465** | **426,097** | **854,562** | 183,921 | 275,705 | 459,626 |

Charitable expenditure includes the distribution of donated good to beneficiaries with a total value of £143,427 and the donated logistics services of £40,000.

## 8 Analysis of expenditure on charitable activities

| | **Activities undertaken directly** | **Support Costs** | **Total 2025** | Activities undertaken directly | Support Costs | Total 2024 |
|---|---|---|---|---|---|---|
| | **£** | **£** | **£** | £ | £ | £ |
| Baby Basics UK | 358,468 | 316,496 | 674,964 | 120,942 | 213,882 | 334,824 |
| Baby Basics Sheffield | 86,941 | 92,657 | 179,598 | 16,728 | 108,074 | 124,802 |
| | **445,409** | **409,153** | **854,562** | 137,670 | 321,956 | 459,626 |

**Description of activities**

**Baby Basics UK**

Support provided to other teams so that more families can be provided with essential items in areas of the country beyond the reach of the Sheffield base.

**Baby Basics Sheffield**

Support provided to vulnerable families in the Sheffield area.

## 9 Analysis of support costs

| | **Baby Basics UK** | **Baby Basics Sheffield** | **Total 2025** | Baby Basics UK | Baby Basics Sheffield | Total 2024 |
|---|---|---|---|---|---|---|
| | **£** | **£** | **£** | £ | £ | £ |
| Staff costs - salaries | 172,075 | 50,451 | 222,526 | 135,244 | 42,419 | 177,663 |
| Staff costs - pension | 15,336 | 4,195 | 19,531 | 7,953 | 2,467 | 10,420 |
| Travel and subsistence | 8,938 | 116 | 9,054 | 10,663 | - | 10,663 |
| Training | 4,017 | 711 | 4,728 | 130 | - | 130 |
| Rent | 58,583 | 18,332 | 76,915 | 34,393 | 30,181 | 64,574 |
| Premises utilities and rates | 3,840 | 10,021 | 13,861 | 2,886 | 6,777 | 9,663 |
| Legal & professional fees | - | - | - | 730 | - | 730 |
| Insurance | 3,544 | 1,775 | 5,319 | 588 | - | 588 |
| Office expenses | 13,547 | 3,982 | 17,529 | 17,947 | 23,006 | 40,953 |
| Other costs | 27,048 | 2,219 | 29,267 | 1,074 | 2,639 | 3,713 |
| Accountancy costs | 775 | - | 775 | - | - | - |
| Depreciation | 6,228 | - | 6,228 | 519 | - | 519 |
| Independent examiner's fee | 2,565 | 855 | 3,420 | 1,755 | 585 | 2,340 |
| | **316,496** | **92,657** | **409,153** | 213,882 | 108,074 | 321,956 |

Rental costs associated with the principal address are allocated on a % basis with 75% being attributable to Baby Basics Sheffield. All other costs are incurred specifically for each activity and allocated accordingly.

## 10 Staff costs

| | **2025** | 2024 |
|---|---|---|
| | **£** | £ |
| Salaries | 217,738 | 164,944 |
| Employer's National Insurance contributions | 20,416 | 12,719 |
| Employer's allowance | (15,628) | - |
| Employer's pension contributions (including Pensions Board adjustments) | 19,531 | 10,420 |
| | **242,057** | 188,083 |

No employee receives emoluments in excess of £60,000. The average monthly numbers of employees during the year was 10 (2024: 8).

## 11 Church Workers Pension Fund (CWPF) - Pension Builder 2014

Baby Basics UK participates in the Pension Builder Scheme section of CWPF for lay staff. CWPF is administered by the Church of England Pensions Board, which holds the CWPF assets separately from those of the Employer and other participating employers.

Pension Builder 2014 is a cash balance scheme that provides a lump sum which members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. Discretionary bonuses may be added before retirement, depending on investment returns and other factors. The account, plus any bonuses declared is payable, unreduced, from age 65.

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SoFA in the year are the contributions payable.

A valuation of the Pension Builder Scheme is carried out once every three years. The most recent valuation was carried out as at 31 December 2022. For the Pension Builder 2014 section, the valuation revealed a surplus of £8.5m on the ongoing assumptions used. There is no requirement for deficit payments at the current time.

The next valuation is due as at 31 December 2025.

## 12 Trustee remuneration and expenses, and the cost of key management personnel

The charity trustees were not paid or received any other benefits from employment in the year (2024: £nil). No trustees received out of pocket expenses during the year (2024 : £nil). No other trustees were reimbursed any out of pocket expenses during the year. No charity trustee received payment for professional or other services supplied to the charity.

The key management personnel of the charity comprise the trustees and the CEO. The total employee benefits of the key management personnel was £58,181.

## 13 Fees paid to independent examiner's organisation

| | **2025** | 2024 |
|---|---|---|
| | **£** | £ |
| Independent examination fee | 3,420 | 2,340 |

## 14 Related Party Transactions

Other than as noted in note 12, there were no other related party transactions during the year.

## 15 Tangible fixed assets

| | **Motor Vehicles** | **Total** |
|---|---|---|
| | **£** | **£** |
| **Cost** | | |
| At 1 September 2024 | 31,139 | 31,139 |
| Additions | - | - |
| At 31 August 2025 | 31,139 | 31,139 |
| **Depreciation** | | |
| At 1 September 2024 | 519 | 519 |
| Charge for the year | 6,228 | 6,228 |
| At 31 August 2025 | 6,747 | 6,747 |
| At 31 August 2025 | **24,392** | **24,392** |
| At 31 August 2024 | **30,620** | **30,620** |

## 16 Stock

| | 2025 | 2024 |
|---|---|---|
| | **£** | £ |
| Purchased items held for charitable activities | 36,738 | 17,158 |
| Donated items held for charitable activities | 46,755 | 56,255 |
| | **83,493** | **73,413** |

Stock held at the year end is for distribution to the Charity's beneficiaries.

## 17 Debtors

| | 2025 | 2024 |
|---|---|---|
| | **£** | £ |
| Trade debtors | 2,083 | - |
| Prepayments | 6,373 | 2,043 |
| | **8,456** | 2,043 |

## 18 Creditors: amounts falling due within one year

| | 2025 | 2024 |
|---|---|---|
| | **£** | £ |
| Trade creditors | 51 | - |
| Accruals | 3,499 | 2,340 |
| HMRC and social security | 2,486 | 3,677 |
| Other creditors | 1,849 | 1,541 |
| | **7,885** | 7,558 |

## 19 Restricted funds

| | Balance at 1-Sep-24 | Income | Expenditure | Transfer | Balance at 31-Aug-25 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| Gaza Welcome Packs | - | 2,250 | (2,250) | - | - |
| Safe Space to Sleep | 89,877 | 412,400 | (423,847) | - | 78,430 |
| | **89,877** | **414,650** | **(426,097)** | **-** | **78,430** |

**Gaza Welcome Packs**
Funding received to create packages of toiletries and clothing for families in emergency situations.

**Safe Space to Sleep**
Funding provided by the South Yorkshire Mayoral Combined Authority to deliver the Safe Space to Sleep programme, the aim of which is to deliver beds needed for children in South Yorkshire aged 0-5 years who are referred by a trusted professional.

**19 Restricted funds (continued)**

| *Prior year comparison -* | *Balance at 1-Sep-23* £ | *Income* £ | *Expenditure* £ | *Transfer* £ | *Balance at 31-Aug-24* £ |
|---|---|---|---|---|---|
| *National support* | *-* | *81,725* | *(81,725)* | *-* | *-* |
| *National warehouse* | *-* | *20,000* | *(20,000)* | *-* | *-* |
| *Ukrainian support* | *-* | *10,000* | *(10,000)* | *-* | *-* |
| *Cost of Living support* | *-* | *62,596* | *(62,596)* | *-* | *-* |
| *Safe Space to Sleep* | *-* | *222,400* | *(101,384)* | *(31,139)* | *89,877* |
| | *-* | *396,721* | *(275,705)* | *(31,139)* | *89,877* |

**20 Net assets by fund**

| | **Unrestricted funds £** | **Restricted funds £** | **2025 Total £** |
|---|---|---|---|
| Fixed assets | 24,392 | - | 24,392 |
| Stock held for distribution to beneficiaries | 83,493 | - | 83,493 |
| Current assets (excluding stock) | 62,136 | 78,430 | 140,566 |
| Current liabilities | (7,885) | - | (7,885) |
| | **162,136** | **78,430** | **240,566** |

| *Net assets by fund - Prior year* | *Unrestricted funds* £ | *Restricted funds* £ | *2024 Total* £ |
|---|---|---|---|
| *Fixed assets* | *30,620* | *-* | *30,620* |
| *Stock held for distribution to beneficiaries* | *73,413* | *-* | *73,413* |
| *Current assets (excluding stock)* | *110,951* | *89,877* | *200,828* |
| *Current liabilities* | *(7,558)* | *-* | *(7,558)* |
| | *207,426* | *89,877* | *297,303* |

**21 Operating lease commitments**

At the year end the charity was committed to making the following payments for office and warehouse premises under non-cancellable operating leases for each of the following periods:

| | **2025 £** | 2024 £ |
|---|---|---|
| Within 1 year | 42,260 | 43,025 |
| Between one and five years | 197,659 | - |
| | 239,919 | 43,025 |

## 22 Reconciliation of net expenditure to net cash flow from operating activities

| | **2025** | 2024 |
|---|---|---|
| | **£** | £ |
| Net income/(expenditure) for the year (as per the SOFA) | (56,737) | 147,386 |
| Adjustments for: | | |
| Depreciation | 6,228 | *519* |
| (Increase)/decrease in stocks | (10,080) | (10,177) |
| (Increase)/decrease in debtors | (6,413) | 7,403 |
| Increase/(decrease) in creditors | 327 | (31,238) |
| Net cash provided by/(used in) operating activities | **(66,675)** | **113,893** |

**BABY BASICS UK**

England & Wales - Charity number 1168099

# Accounts

**Charity registration number: 1168099**

# Baby Basics UK

## REPORT AND UNAUDITED FINANCIAL STATEMENTS

## For the year ended 31 August 2024

## Baby Basics UK

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# Baby Basics UK

## Legal and administrative information
## For the year ended 31 August 2024

**Charity number**
1168099

**Trustees**
Susan Hook (Chair)
Brian Wilson
Fiona Fairlie resigned 30/09/2024
Kerry Montgomery
Penny Borkett
Heledd Fflur Lago

**Senior Management**
Cat Ross - CEO

**Principal address**
267 Glossop Road
Sheffield
S10 2HB

**Accountants**
Seven Hills Accountants Limited
57 Burton Street
Sheffield
S6 2HH

**Bankers**
Cooperative Bank
PO Box 200
Skelsmersdale
Lancaster
WN8 6NY

# Baby Basics UK

## Trustees' report
## For the year ended 31 August 2024

The Trustees of the charity have pleasure in submitting their report and the financial statements for the year ended 31 August 2024.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and the relevant version of the 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).

**Structure, governance and management**
Baby Basics UK is a Charitable Incorporated Organisation registered with the Charity Commission on 7 July 2016, registration number 1168099. The organisation is governed by its constitution last amended on 20 June 2016. A board of appointed trustees run the organisation, delegating the day to day running of the organisation to employed members of staff.

All trustees give their time voluntarily and receive no remuneration or other benefits.

Our governing document dictates that the minimum number of trustees required is three. The appointed individuals must fit within the given requirements of the organisation's constitution and also be willing to support the values of the charity and make the necessary time commitments to perform their duties.

The charity has developed an programme for the recruitment and induction of new trustees. A skills audit of the Board is carried out every 2 years and where gaps are identified, suitable trustees are recruited to fill them.
In 2025 we will aim to recruit 2 trustees with specialism in HR & marketing.

**Charitable Aims and Objectives**
Our charity's purpose as set out in the objects of the charity are to relieve poverty in the United Kingdom by providing clothing, toiletries and equipment for babies, children and their parents / carers to persons who are in conditions of need, hardship or distress by reason of their social and / or economic circumstances. Baby Basics also provides such items to other charities and organisations working with people in need, hardship or distress by reason of their social and / or economic circumstances.

Baby Basics UK also provides on-going training, guidance and information to teams running localised Baby Basics projects assisting them in relieving the poverty of persons in need in their local areas.

**The following activities will be undertaken in order to achieve the above aims:**

Baby Basics UK engages the community to donate second hand and new items that are sorted and packaged into appropriate 'bundles' by teams with both voluntary team members and paid members of staff. These items are given out free of charge to people in need via frontline agency workers including midwives, social workers and other charity workers.

The ongoing training and information Baby Basics UK provides to other teams includes provision of an Operations Manual, Volunteer Handbook, online management system to aid with record keeping, provision of advertising materials, advice and guidance. This is done both via email and other electronic means, over the telephone, through site visits and at a national conference for local team leaders of the network of centres.

**Ensuring our work delivers our aims:**

The trustees and staff of Baby Basics UK review the aims and objectives regularly and consider what we are achieving against these aims. We use questionnaires and verbal feedback to monitor and review whether our activities are achieving our aims and objectives. We also monitor the output of Baby Basics Sheffield and the Baby Basics centres around the country via our online system to ensure that the charitable activities are being undertaken.

**Public Benefit Statement**
The trustees have complied with the duty as laid out in Section 4 of Chapter 1 of the Charities Act 2011 to have due regard to public benefit guidance and do not rely on their own assumptions regarding the public benefit of Baby Basics UK. Our staff regularly consult with the agencies Baby Basics works with to understand whether our activities are to the public benefit and this information is fed back to the trustees.

Those who are supported by Baby Basics UK are people who would otherwise lack the basic necessities of clothes, toiletries and essential equipment such as cots for their babies and children. Baby Basics UK provides these items free of charge. Referrals are made through health care professionals and other agencies working closely with the families. Their referrals are made based on the need they see through their interaction with the families and Baby Basics does not make further judgements or assessments, choosing to rely on the professional judgements of those who are working alongside the families. All items are given away without distinction of race, sex, sexual orientation, age, nationality, disability or political or religious beliefs.

Baby Basics UK supports other teams so that more families can be provided with essential items in areas of the country beyond the reach of the Sheffield base. They will do this with the benefit of our experience and guidance making their local project safer and more sustainable.

We do not believe that there is any detriment or harm arising from carrying out our organisation's aims and we are not aware of any wide spread views among others that such detriment or harm may arise.

**Review of Activities and achievements**

During this period Baby Basics Sheffield supported 3,138 families with essential items. The total number of items provided from our Sheffield centre was 25,900. All items provided are distributed via referrals from health & social care professionals including midwives, health visitors, local authority support services and other voluntary & community sector organisations. These included 607 Moses basket starter packs for those expecting a baby.



Baby Basics Sheffield has a team of over 70 volunteers who give their time to assist in the running of the project on a weekly basis.

During this period our network of centres across the UK have supported over 44,000 vulnerable children & their families and distributed over 80,000 items of support, of which over 5,500 were Moses Basket Starter Packs.

We estimate that across these centres we have repurposed over 7000,000 items of clothing & equipment which would have potentially otherwise ended up in landfill.

Nationally during this time Baby Basics UK helped to launch 4 new Baby Basics centres in local churches and community organisations. We cheered on 2 centres who chose to leave our network and work as independent baby banks. We continued to support the existing centres and at the end of this period there was a network of 55 Baby Basics centres across the country working within and accountable to local churches and community groups. These centres work to standards of best practice and guidelines provided by Baby Basics UK and are supported by our team from our HQ in Sheffield.

We continued to develop the work of our regional hubs, who have provided amazing 1-2-1 support to centres in their allocated geographical region. Each regional hub is led by an established and experienced Baby Basics Centre in the region they support.

We were able to hold 3 training sessions for our centres on Finance & Fundraising.



Our national warehouse has continued to play a vital role in the work of Baby Basics UK providing a distribution centre for over 100,000 items of corporate donations to be sent to centres across the UK.

We continue to work closely with HRH The Duchess of Cambridge and The Royal Foundation for Early Childhood and our CEO participated in the launch of their Charter for Change.



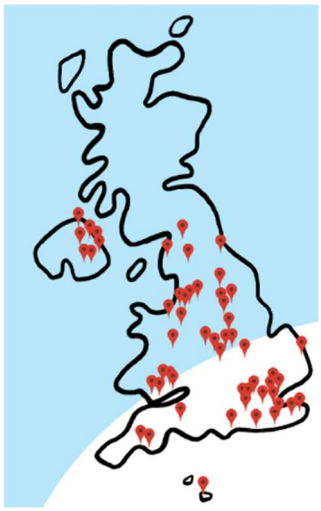

Thanks to the support of a number of our corporate supporters we held the Yorkshire Glam Gala. Hosted by our Patron Rev Kate Bottley, this event celebrated 15 yrs of Baby Basics UK & Sheffield .

In March 2023 we were thrilled to be announced as a key delivery partner for the South Yorkshire Mayoral Combined Authority, Beds for Babies-Safe Space to Sleep Project. It aims to fulfil the Mayor of South Yorkshire's commitment that every child under 5 yrs in the region should have a safe space to sleep and specifically an age appropriate bed.

Staffing: During this period there were 2 resignations from the team and 4 new appointments, growing the team to a total staff number of 8.

## Trustees' report - continued
## For the year ended 31 August 2024

**Future Plans**



To continue to grow the UK network of centres and develop stronger links with the Baby Bank Alliance.

To develop and launch a new website including a new video which will better portray the organisation we have become.

To carry out a further update on on Baby Basics UK Operational Manual and distribute this to all our centres.

In May 2025 we will hold our second National Conference bringing our centres together to strategically plan, & review our work and provide training.

To continue to develop the work of our national warehouse distributing and every growing number of corporate donations and delivering the SYMCA Safe Space to Sleep Project.

Continue to develop and extend our relationships with our corporate donors.

To continue to scope the potential development of advocacy and campaigning around issues directly affecting the families we support.

As stated in the 5 year plan for the organisation, developed during this period, we will aim over the next 5 years to not only recruit new centres through word of mouth and independent approaches to Baby Basics UK, but to also market the network to geographical areas which are severely lacking in any baby bank provision. These areas will be scoped in 2025 and approaches begun in 2025/26.

The organisation will also work to diversify income further with work on a regular giving campaign and other fundraising campaigns. This work to increase unrestricted income will allow the organisation to continue to allocate resources to not just continue our present work but pilot new opportunities as they arise.

**Financial Review**

Total income on unrestricted funds was £223,258 (2023: £341,844), details can be found in the financial statements. £396,721 (2023: £142,629) was received for restricted funds.

Unrestricted expenditure of £183,921 (2023: £191,269) was spent on charitable activities and £12,967 (2023: £100) on raising funds

The result for the year was net income of £147,386 (2023: net income £99,671) and adding funds brought forward at the beginning of the year, the total reserves balance carried forward at 31 August 2024 was £297,303 (2023: £149,917). Of these £89,877 (2023: £nil) are restricted funds as set out in note 19 of the financial statements.

**Reserves Policy**

Free reserves (general funds excluding tangible fixed assets and stocks set aside for charitable distribution) as at 31 August 2024 were £103,393 (2023: £86,681).

Baby Basics UK reserves policy is set at 3 months operating costs of £94,000. This will allow Baby Basics UK a buffer to accommodate fluctuations in income and, if necessary, enable management to consider how to reduce spending while fundraising initiatives are completed to generate income. Our desire to maintain a level of reserves equal to three months' running costs is to provide our staff and those who rely on our services with a degree of security.

## Trustees' report - continued
## For the year ended 31 August 2024

**Trustees' responsibilities in relation to the financial statements**

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

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each 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 period. In preparing the financial statements, the trustees are required to:

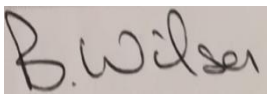
- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

The Trustees have prepared these financial statements on a going concern basis, having made due assessment to the resources available and reviewed cashflow forecasts for the foreseeable future.

This report was approved by the Board of Trustees on 16 April 2025 and signed on its behalf by:



Brian Wilson
Trustee

**Independent Examiner's report to the Trustees of Baby Basics UK**

I report to the trustees on my examination of the accounts of Baby Basics UK (the Charity) for the year ended 31 August 2024.

**Responsibilities and basis of report**

As the charity trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Your attention is to drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with the relevant version of the 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn. We understand that this has been done in order for the accounts to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

**Independent examiner's statement**

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

S Cochrane

Signed: _____

Susan Cochrane, FCA DChA

Seven Hills Accountants Limited

57 Burton Street

Sheffield

S6 2HH

22 Apr 2025

Date: _____

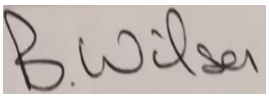
**Baby Basics UK**
**Statement of Financial Activities (incorporating an income and expenditure statement)**
**for the year ended 31 August 2024**

| | Notes | Unrestricted funds £ | Restricted funds £ | Total 2024 £ | Unrestricted funds £ | Restated Restricted funds £ | Total 2023 £ |
|---|---|---|---|---|---|---|---|
| **Income from:** | | | | | | | |
| Donations and grants | **2** | 170,334 | 396,721 | 567,055 | 328,884 | 142,629 | 471,513 |
| Charitable activities | **4** | 21,813 | - | 21,813 | 12,960 | - | 12,960 |
| Fundraising activities | | 31,111 | - | 31,111 | - | - | - |
| **Total income** | | **223,258** | **396,721** | **619,979** | 341,844 | 142,629 | 484,473 |
| **Expenditure on:** | | | | | | | |
| Raising funds | **5** | 12,967 | - | 12,967 | 100 | - | 100 |
| Charitable activities | **6** | 183,921 | 275,705 | 459,626 | 191,269 | 189,628 | 380,897 |
| Other expenditure | **7** | - | - | - | 3,805 | - | 3,805 |
| **Total expenditure** | | **196,888** | **275,705** | **472,593** | 195,174 | 189,628 | 384,802 |
| **Net income/(expenditure)** | | **26,370** | **121,016** | **147,386** | 146,670 | (46,999) | 99,671 |
| **Transfer between funds** | **19** | 31,139 | (31,139) | - | - | - | - |
| **Net movement on funds** | | **57,509** | **89,877** | **147,386** | 146,670 | (46,999) | 99,671 |
| Total fund brought forward | | 149,917 | - | 149,917 | 3,247 | 46,999 | 50,246 |
| **Total funds carried forward** | | **207,426** | **89,877** | **297,303** | 149,917 | - | 149,917 |

**Baby Basics UK**
**Balance Sheet**
**as at 31 August 2024**

| | Notes | 2024 £ | Restated 2023 £ |
|---|---|---|---|
| **Fixed assets** | | | |
| Tangible fixed assets | **15** | 30,620 | - |
| **Current assets** | | | |
| Stocks | **16** | 73,413 | 63,236 |
| Debtors | **17** | 2,043 | 9,446 |
| Cash at bank and in hand | | 198,785 | 116,031 |
| **Total current assets** | | 274,241 | 188,713 |
| Creditors: amounts falling due within one year | **18** | (7,558) | (38,796) |
| **Net current assets** | | 266,683 | 149,917 |
| **Total assets less current liabilities** | | **266,683** | 149,917 |
| Creditors: amounts falling due after more than one year | | - | - |
| **Total net assets** | | **297,303** | 149,917 |
| **Funds of the Charity** | | | |
| Unrestricted funds | | 207,426 | 149,917 |
| Restricted funds | **19** | 89,877 | - |
| **Total funds** | **20** | **297,303** | 149,917 |

The financial statements were approved and authorised for issue by the Board on 16 April 2025 and signed on its behalf by:



Brian Wilson
Trustee/ Treasurer

**Baby Basics UK**
**Statement of Cash Flows**
**as at 31 August 2024**

| | Notes | 2024<br>£ | 2023<br>£ |
|---|---|---|---|
| **Cash flows from operating activities** | | | |
| Net cash provided by/(used in) operating activities | **23** | 113,893 | 68,333 |
| **Cash flows from investing activities** | | | |
| Purchase of fixed assets | | (31,139) | - |
| **Net cash (used in)/provided by investing activities** | | (31,139) | - |
| **Change in cash and cash equivalents** | | 82,754 | 68,333 |
| **Cash and cash equivalents at the beginning of the year** | | 116,031 | 47,698 |
| **Cash and cash equivalents at the end of the year** | | 198,785 | 116,031 |

**Baby Basics UK**
**Notes to the Accounts**
**for the year ended 31 August 2024**

## 1 Accounting Policies

### a General

Baby Basics UK is a charitable incorporated organisation. In the event that the charity is wound up, the liability in respect of the guarantee is limited to £nil per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

The accounts (financial statements) have been prepared in accordance with the relevant version of the 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) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Accounting Practice. The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the relevant version of the 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) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been

Baby Basics UK meets the definition of a public benefit entity under FRS 102. The financial statements are prepared under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest

### b Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from services provided is included in the year in which the service took place.

Goods donated for distribution are included within donations and measured at fair value.

### c Expenditure

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

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Donated goods are recognised as an expense in the period in which they are distributed. The expense recognised is the carrying amount of the stocks at the point of distribution.

### d Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are either donations which the donor has specified are to be used solely for particular areas of the charity's work or grant income sought for specific activities.

### e Fixed assets

Tangible fixed assets are stated at cost less deprecation. A deminimus limit of capitalising items has been set on individual items of £500. Depreciation is provided at the rates calculated to write off the costs less estimated residual value of each asset over its expected useful life, as follows:

| | |
|---|---|
| Motor Vehicles | 20% reducing balance |

### f Stocks

The Charity receives donated goods which are then distributed to the beneficiaries, this includes a mix of corporate donations and donations from members of the public. When undertaking the valuation of the donations and stock held the Charity considers the materiality of the donations received and whether the cost involved in making a valuation is justified by the benefits to the users of the accounts.

Donated goods held by the charity for distribution to its beneficiaries are recognised as stock, with the corresponding income recognised within donations and measured at its fair value.

**1 Accounting Policies - continued**

**g Trade debtors**

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables.

**h Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

**i Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

**j Defined contribution pension scheme**

The charity contributes to a 'hybrid' pension scheme for the benefit of the employees. The scheme is considered to be a multi-employer scheme and the Charity is unable to identify its share of assets and liabilities of the scheme. Consequentially, the contributions to these schemes are accounted for as if they were defined contribution schemes, where employer contributions payable are charged to expenditure.

**k Taxation**

As a charity, the organisation is exempt from tax on income and gains falling within the available tax exemptions to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

**l Operating leases**

Rental payable and receivable under operation leases are charged to the SOFA on a straight line basis over the period of the lease.

**m Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that the charity will continue to operate for 12 months from authorising these financial statements.

**2 Income from donations and grants**

| | **Unrestricted funds** | **Restricted funds** | **Total 2024** | Unrestricted funds | Restated Restricted funds | Total 2023 |
|---|---|---|---|---|---|---|
| | **£** | **£** | **£** | £ | £ | £ |
| Donations | 58,903 | 5,000 | 63,903 | 214,061 | - | 214,061 |
| Donated goods | 59,731 | - | 59,731 | 63,236 | - | 63,236 |
| Save The Children - Baby Bank Alliance | 1,200 | - | 1,200 | - | - | - |
| The RRAF Charitable Trust | 25,000 | - | 25,000 | - | - | - |
| National Lottery Community Fund | - | 30,725 | 30,725 | - | 63,225 | 63,225 |
| May Hearshaw Charitable Trust | 3,000 | - | 3,000 | - | - | - |
| Orr Mackintosh Foundation Ltd | 5,000 | - | 5,000 | - | - | - |
| Story Of Christmas Grant | - | 10,000 | 10,000 | - | 16,000 | 16,000 |
| Master Charitable Trust | 7,500 | - | 7,500 | - | - | - |
| Choose Love | - | 20,000 | 20,000 | - | 10,000 | 10,000 |
| South Yorkshire Mayoral Combined Authority | - | 222,400 | 222,400 | - | - | - |
| Benefact Trust | - | 46,000 | 46,000 | - | 46,000 | 46,000 |
| Society of the Holy Child Jesus CIO | 10,000 | - | 10,000 | - | - | - |
| National Lottery - cost of living fund | - | 62,596 | 62,596 | - | 7,404 | 7,404 |
| Ground Works Grant | - | - | - | 3,300 | - | 3,300 |
| Westfield Health Donation | - | - | - | 3,000 | - | 3,000 |
| Jerusalem Trust | - | - | - | 42,500 | - | 42,500 |
| Co-operative community | - | - | - | 2,787 | - | 2,787 |
| | **170,334** | **396,721** | **567,055** | 328,884 | 142,629 | 471,513 |

## 3 Analysis of donations and grants receivable to charitable activity

| | Baby Basics UK | Baby Basics Sheffield | Total 2024 | Baby Basics UK | Baby Basics Sheffield | Total 2023 |
|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ | £ |
| Donations | 27,283 | 36,620 | 63,903 | 172,636 | 41,425 | 214,061 |
| Donated goods | 59,731 | - | 59,731 | 63,236 | - | 63,236 |
| Grants | 354,625 | 88,796 | 443,421 | 135,225 | 58,991 | 194,216 |
| | **441,639** | **125,416** | **567,055** | 371,097 | 100,416 | 471,513 |

## 4 Income from charitable activities

| | Unrestricted funds | Restricted funds | Total 2024 | Unrestricted funds | Restricted funds | Total 2023 |
|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ | £ |
| Baby Basics UK - Network Fees | 16,717 | - | 16,717 | 12,960 | - | 12,960 |
| Other income | 5,096 | - | 5,096 | - | - | - |
| | **21,813** | - | **21,813** | 12,960 | - | 12,960 |

## 5 Expenditure on raising funds

| | Unrestricted funds | Restricted funds | Total 2024 | Unrestricted funds | Restricted funds | Total 2023 |
|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ | £ |
| Fundraising costs | 12,967 | - | 12,967 | 100 | - | 100 |
| | **12,967** | - | **12,967** | **100** | - | **100** |

## 6 Expenditure on other charitable activities

| | Note | Unrestricted funds | Restricted funds | Total 2024 | Unrestricted funds | Restricted funds | Total 2023 |
|---|---|---|---|---|---|---|---|
| | | £ | £ | £ | £ | £ | £ |
| Client support equipment & toiletries | | 39,502 | 49,113 | 88,615 | 56,055 | 36,000 | 92,055 |
| Fair value of donated equipment & toiletries | | 10,456 | - | 10,456 | - | - | - |
| UK Network support | | - | 38,599 | 38,599 | - | 45,683 | 45,683 |
| **Support costs:** | | | | | | | |
| Staff costs - salaries | **10** | 62,324 | 125,759 | 188,083 | 82,764 | 87,957 | 170,721 |
| Travel and subsistence | | 8,819 | 1,844 | 10,663 | 6,724 | - | 6,724 |
| Training | | 130 | - | 130 | 300 | - | 300 |
| Rent | | 19,463 | 45,111 | 64,574 | 26,912 | 18,729 | 45,641 |
| Premises utilities and rates | | 556 | 9,107 | 9,663 | 7,562 | 1,259 | 8,821 |
| Legal & professional fees | | 730 | - | 730 | - | - | - |
| Insurance | | 588 | - | 588 | 1,004 | - | 1,004 |
| Office expenses | | 34,781 | 6,172 | 40,953 | 3,120 | - | 3,120 |
| Other costs | | 3,713 | - | 3,713 | 4,117 | - | 4,117 |
| Accountancy costs | | - | - | - | 550 | - | 550 |
| Depreciation | | 519 | - | 519 | - | - | - |
| Independent examiner's fee | **13** | 2,340 | - | 2,340 | 2,161 | - | 2,161 |
| | | **183,921** | **275,705** | **459,626** | 191,269 | 189,628 | 380,897 |

## 7 Other expenditure

| | Unrestricted funds | Restricted funds | Total 2024 | Unrestricted funds | Restricted funds | Total 2023 |
|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ | £ |
| Interest payable | - | - | - | 3,805 | - | 3,805 |
| | - | - | - | 3,805 | - | 3,805 |

## 8 Analysis of expenditure on charitable activities

| | **Activities undertaken directly** | **Support Costs** | **Total 2024** | Activities undertaken directly | Support Costs | Total 2023 |
|---|---|---|---|---|---|---|
| | **£** | **£** | **£** | £ | £ | £ |
| Baby Basics UK | 120,942 | 212,127 | 333,069 | 101,323 | 180,912 | 282,235 |
| Baby Basics Sheffield | 16,728 | 107,489 | 124,217 | 36,415 | 62,247 | 98,662 |
| | **137,670** | **319,616** | **457,286** | 137,738 | 243,159 | 380,897 |

**Description of activities**

**Baby Basics UK**
Support provided to other teams so that more families can be provided with essential items in areas of the country beyond the reach of the Sheffield base.

**Baby Basics Sheffield**
Support provided to vulnerable families in the Sheffield area.

## 9 Analysis of support costs

| | **Baby Basics UK** | **Baby Basics Sheffield** | **Total 2024** | Baby Basics UK | Baby Basics Sheffield | Total 2023 |
|---|---|---|---|---|---|---|
| | **£** | **£** | **£** | £ | £ | £ |
| Staff costs - salaries | 135,244 | 42,419 | 177,663 | 121,711 | 31,566 | 153,277 |
| Staff costs - pension | 7,953 | 2,467 | 10,420 | 8,047 | 9,397 | 17,444 |
| Travel and subsistence | 10,663 | - | 10,663 | 6,724 | - | 6,724 |
| Training | 130 | - | 130 | 300 | - | 300 |
| Rent | 34,393 | 30,181 | 64,574 | 32,068 | 13,573 | 45,641 |
| Premises utilities and rates | 2,886 | 6,777 | 9,663 | 6,524 | 2,297 | 8,821 |
| Legal & professional fees | 730 | - | 730 | - | - | - |
| Insurance | 588 | - | 588 | 1,004 | - | 1,004 |
| Office expenses | 17,947 | 23,006 | 40,953 | 1,865 | 1,255 | 3,120 |
| Other costs | 1,074 | 2,639 | 3,713 | 2,669 | 1,448 | 4,117 |
| Accountancy costs | - | - | - | - | 550 | 550 |
| Depreciation | 519 | - | 519 | - | - | - |
| Independent examiners fee | - | - | - | - | 2,161 | 2,161 |
| | **212,127** | **107,489** | **319,616** | 180,912 | 62,247 | 243,159 |

Rental costs associated with the principal address are allocated on a % basis with 75% being attributable to Baby Basics Sheffield. All other costs are incurred specifically for each activity and allocated accordingly.

## 10 Staff costs

| | **2024** | 2023 |
|---|---|---|
| | **£** | £ |
| Salaries | 164,944 | 141,458 |
| Employer's National Insurance contributions | 12,719 | 11,819 |
| Employer's pension contributions (including Pensions Board adjustments) | 10,420 | 17,444 |
| | **188,083** | 170,721 |

No employee receives emoluments in excess of £60,000. The average monthly numbers of employees during the year was 8 (2023: 7).

## 11 Church Workers Pension Fund (CWPF) - Pension Builder 2014

Baby Basics UK participates in the Pension Builder Scheme section of CWPF for lay staff. CWPF is administered by the Church of England Pensions Board, which holds the CWPF assets separately from those of the Employer and other participating employers.

Pension Builder 2014 is a cash balance scheme that provides a lump sum which members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. Discretionary bonuses may be added before retirement, depending on investment returns and other factors. The account, plus any bonuses declared is payable, unreduced, from age 65.

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SoFA in the year are the contributions payable.

A valuation of the Pension Builder Scheme is carried out once every three years. The most recent valuation was carried out as at 31 December 2022. For the Pension Builder 2014 section, the valuation revealed a surplus of £8.5m on the ongoing assumptions used. There is no requirement for deficit payments at the current time.

The next valuation is due as at 31 December 2025.

## 12 Trustee remuneration and expenses, and the cost of key management personnel

The charity trustees were not paid or received any other benefits from employment in the year (2023: £nil). No trustees received out of pocket expenses during the year (2023 : 3 trustees £440). No other trustees were reimbursed any out of pocket expenses during the year. No charity trustee received payment for professional or other services supplied to the charity.

£1,611 was paid to a consultancy firm to facilitate the trustee training day.

The key management personnel of the charity comprise the trustees and the CEO. The total employee benefits of the key management personnel was £55,284.

## 13 Fees paid to independent examiner's organisation

| | **2024** | 2023 |
|---|---|---|
| | **£** | £ |
| Independent examination fee | 2,340 | 2,161 |
| Other accountancy services | - | 550 |
| | **2,340** | 2,711 |

## 14 Related Party Transactions

Other than as noted in note 12, there were no other related party transactions during the year.

## 15 Tangible fixed assets

| | Motor Vehicles | Total |
|---|---|---|
| | **£** | **£** |
| **Cost** | | |
| At 1 September 2023 | - | - |
| Additions | 31,139 | 31,139 |
| At 31 August 2024 | 31,139 | 31,139 |
| **Depreciation** | | |
| At 1 September 2023 | - | - |
| Charge for the year | 519 | 519 |
| At 31 August 2024 | 519 | 519 |
| At 31 August 2024 | **30,620** | **30,620** |
| At 31 August 2023 | **-** | **-** |

## 16 Stock

| | **2024** | 2023 |
|---|---|---|
| | **£** | £ |
| Purchased items held for charitable activities | 17,158 | - |
| Donated items held for charitable activities | 56,255 | 63,236 |
| | **73,413** | **63,236** |

Stock held at the year end is for distribution to the Charity's beneficiaries.

## 17 Debtors

| | **2024** | 2023 |
|---|---|---|
| | **£** | £ |
| Prepayments | 2,043 | 2,042 |
| Accrued income | - | 7,404 |
| | **2,043** | 9,446 |

## 18 Creditors: amounts falling due within one year

| | **2024** | 2023 |
|---|---|---|
| | **£** | £ |
| Trade creditors | - | 212 |
| Accruals | 2,340 | 4,982 |
| HMRC and social security | 3,677 | 8,602 |
| Other creditors | 1,541 | 25,000 |
| | **7,558** | 38,796 |

**19 Restricted funds**

| | Balance at 1-Sep-23 | Income | Expenditure | Transfer | Balance at 31-Aug-24 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| National support | - | 81,725 | (81,725) | - | - |
| National warehouse | - | 20,000 | (20,000) | - | - |
| Ukrainian support | - | 10,000 | (10,000) | - | - |
| Cost of Living support | - | 62,596 | (62,596) | - | - |
| Safe Space to Sleep | - | 222,400 | (101,384) | (31,139) | 89,877 |
| | **-** | **396,721** | **(275,705)** | **(31,139)** | **89,877** |

**National support**
Funding provided by the National Lottery Community Fund and The Benefact Trust to contribute towards the national support provided Baby Basics UK.

**National warehouse**
Funding to support the costs or running the national warehouse

**Ukrainian support**
Funding provided by Choose Love, All Churches Trust, the Story of Christmas grant and the Benefact Trust to support families being resettled from Ukraine into the UK.

**Cost of Living support**
Funding awarded from the National Lottery community organisations cost of living fund.

**Safe Space to Sleep**
Funding provided by the South Yorkshire Mayoral Combined Authority to deliver the Safe Space to Sleep programme, the aim of which is to deliver beds needed for children in South Yorkshire aged 0-5 years who are referred by a trusted professional. Funding was received to purchase a new motor vehicle, as the use of the asset is not restricted, a transfer has been made to unrestricted funds.

| *Prior year comparison -* | *Balance at 1-Sep-22* | *Income* | *Expenditure* | *Transfer* | *Balance at 31-Aug-23* |
|---|---|---|---|---|---|
| | *£* | *£* | *£* | *£* | *£* |
| *National support* | *-* | *109,225* | *(109,225)* | *-* | *-* |
| *Ukrainian support* | *46,999* | *26,000* | *(72,999)* | *-* | *-* |
| *Cost of Living support* | *-* | *7,404* | *(7,404)* | *-* | *-* |
| | *46,999* | *142,629* | *(189,628)* | *-* | *-* |

## 20 Net assets by fund

| | Unrestricted funds £ | Restricted funds £ | 2024 Total £ |
|---|---|---|---|
| Fixed assets | 30,620 | - | 30,620 |
| Stock held for distribution to beneficiaries | 73,413 | - | 73,413 |
| Current assets (excluding stock) | 110,951 | 89,877 | 200,828 |
| Current liabilities | (7,558) | - | (7,558) |
| | **207,426** | **89,877** | **297,303** |

| *Net assets by fund - Prior year* | *Unrestricted funds £* | *Restricted funds £* | *2023 Total £* |
|---|---|---|---|
| *Stock held for distribution to beneficiaries* | *63,236* | *-* | *63,236* |
| *Current assets (excluding stock)* | *125,477* | *-* | *125,477* |
| *Current liabilities* | *(38,796)* | *-* | *(38,796)* |
| | *149,917* | *-* | *149,917* |

## 21 Operating lease commitments

At the year end the charity was committed to making the following payments under non-cancellable operating leases for each of the following periods:

| | **2024 £** | 2023 £ |
|---|---|---|
| Within 1 year | 43,025 | 35,000 |
| | 43,025 | 35,000 |

## 22 Value of donated stock - prior period adjustment

The accounts have been restated to incorporate the fair value of donated items that were held in stock at the year end. The change has resulted in recognising income from donated goods of £63,236 and increased stock held at the year end by the corresponding amount.

## 23 Reconciliation of net expenditure to net cash flow from operating activities

| | **2024 £** | 2023 £ |
|---|---|---|
| Net income/(expenditure) for the year (as per the SOFA) | 147,386 | 99,671 |
| Adjustments for: | | |
| Depreciation | 519 | - |
| (Increase)/decrease in stocks | (10,177) | (48,236) |
| (Increase)/decrease in debtors | 7,403 | 12,596 |
| Increase/(decrease) in creditors | (31,238) | 4,302 |
| Net cash provided by/(used in) operating activities | **113,893** | **68,333** |

**BABY BASICS UK**

England & Wales - Charity number 1168099

# Accounts

Charity registration number: 1168099

# Baby Basics UK

## REPORT AND UNAUDITED FINANCIAL STATEMENTS

## For the year ended 31 August 2023

## Baby Basics UK

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## Baby Basics UK

## Legal and administrative information
## For the year ended 31 August 2023

**Charity number**
1168099

**Trustees**

| | |
|---|---|
| Susan Hook (Chair) | |
| Brian Wilson | |
| Fiona Fairlie | |
| Kerry Montgomery | |
| Penny Borkett | |
| Catherine Dodd | Resigned 01/11/2022 |
| Heledd Fflur Iago | Appointed 01/04/2023 |

**Senior Management**
Cat Ross - CEO

**Principal address**
267 Glossop Road
Sheffield
S10 2HB

**Independent Examiner**
Susan Cochrane, FCA DChA
Seven Hills Accountants Limited
57 Burton Street
Sheffield
S6 2HH

**Bankers**
Cooperative Bank
PO Box 200
Skelsmersdale
Lancaster
WN8 6NY

## Baby Basics UK

# Trustees' report
# For the year ended 31 August 2023

The Trustees of the charity have pleasure in submitting their report and the financial statements for the year ended 31 August 2023.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and the relevant version of the 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).

**Structure, governance and management**
Baby Basics UK is a Charitable Incorporated Organisation registered with the Charity Commission on 7 July 2016, registration number 1168099. The organisation is governed by its constitution last amended on 20 June 2016. A board of appointed trustees run the organisation, delegating the day to day running of the organisation to employed members of staff.

All trustees give their time voluntarily and receive no remuneration or other benefits.

Our governing document dictates that the minimum number of trustees required is three. The appointed individuals must fit within the given requirements of the organisation's constitution and also be willing to support the values of the charity and make the necessary time commitments to perform their duties.

**Charitable Aims and Objectives**
Our charity's purpose as set out in the objects of the charity are to relieve poverty in the United Kingdom by providing clothing, toiletries and equipment for babies, children and their parents / carers to persons who are in conditions of need, hardship or distress by reason of their social and / or economic circumstances. Baby Basics also provides such items to other charities and organisations working with people in need, hardship or distress by reason of their social and / or economic circumstances.

Baby Basics UK also provides on-going training, guidance and information to teams running localised Baby Basics projects assisting them in relieving the poverty of persons in need in their local areas.

**The following activities will be undertaken in order to achieve the above aims:**

Baby Basics UK engages the community to donate second hand and new items that are sorted and packaged into appropriate 'bundles' by teams with both voluntary team members and paid members of staff. These items are given out free of charge to people in need via frontline agency workers including midwives, social workers and other charity workers.

The ongoing training and information Baby Basics UK provides to other teams includes provision of an Operations Manual, Volunteer Handbook, online management system to aid with record keeping, provision of advertising materials, advice and guidance. This is done both via email and other electronic means, over the telephone, through site visits and at a national conference for local team leaders of the network of centres.

**Ensuring our work delivers our aims:**

The trustees and staff of Baby Basics UK review the aims and objectives regularly and consider what we are achieving against these aims. We use questionnaires and verbal feedback to monitor and review whether our activities are achieving our aims and objectives. We also monitor the output of Baby Basics Sheffield and the Baby Basics centres around the country via our online system to ensure that the charitable activities are being undertaken.

## Trustees' report - continued
## For the year ended 31 August 2023

**Public Benefit Statement**

The trustees have complied with the duty as laid out in Section 4 of Chapter 1 of the Charities Act 2011 to have due regard to public benefit guidance and do not rely on their own assumptions regarding the public benefit of Baby Basics UK. Our staff regularly consult with the agencies Baby Basics works with to understand whether our activities are to the public benefit and this information is fed back to the trustees.

Those who are supported by Baby Basics UK are people who would otherwise lack the basic necessities of clothes, toiletries and essential equipment such as cots for their babies and children. Baby Basics UK provides these items free of charge. Referrals are made through health care professionals and other agencies working closely with the families. Their referrals are made based on the need they see through their interaction with the families and Baby Basics does not make further judgements or assessments, choosing to rely on the professional judgements of those who are working alongside the families. All items are given away without distinction of race, sex, sexual orientation, age, nationality, disability or political or religious beliefs.

Baby Basics UK supports other teams so that more families can be provided with essential items in areas of the country beyond the reach of the Sheffield base. They will do this with the benefit of our experience and guidance making their local project safer and more sustainable.

We do not believe that there is any detriment or harm arising from carrying out our organisation's aims and we are not aware of any wide spread views among others that such detriment or harm may arise.

**Review of Activities**

During this period Baby Basics Sheffield supported 8,328 children & their families with essential items. The total number of items provided from our Sheffield centre was 21,157. All items provided are distributed via referrals from health & social care professionals including midwives, health visitors, local authority support services and other voluntary & community sector organisations. These included 581 Moses basket starter packs for those expecting a baby.



Baby Basics Sheffield has a team of over 50 volunteers who give their time to assist in the running of the project on a weekly basis.

During this period our network of centres across the UK have supported over 40,000 vulnerable children & their families and distributed over 70,000 items of support, of which 5,000 were Moses Basket Starter Packs.

We estimate that across these centres we have repurposed over 550,000 items of clothing & equipment which would have potentially otherwise ended up in landfill.

Nationally during this time Baby Basics UK helped to launch 5 new Baby Basics centres in local churches and community organisations. We continued to support the existing centres and at the end of this period there was a network of 57 Baby Basics centres across the country working within and accountable to local churches and community groups. These centres work to standards of best practice and guidelines provided by Baby Basics UK and are supported by our team from our HQ in Sheffield.

**Review of activities (continued)**

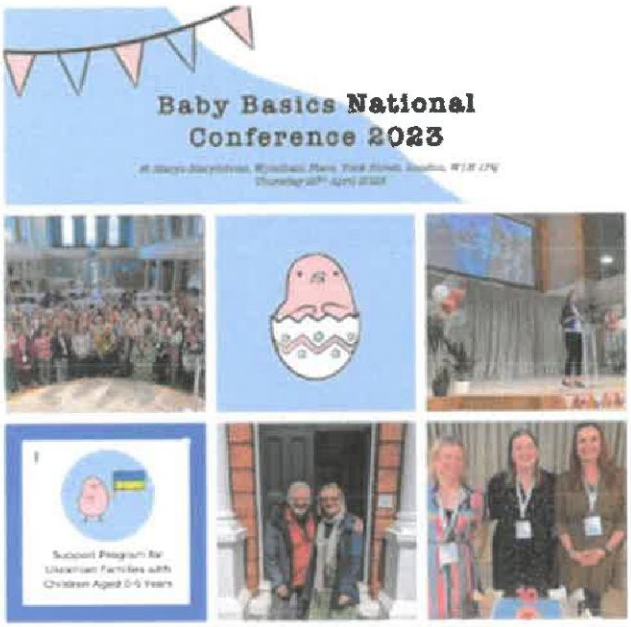
We continued to develop the work of our regional hubs, who have provided amazing 1-2-1 support to centres in their allocated geographical region. Each regional hub is led by an established and experienced Baby Basics Centre in the region they support.



We were able to issue a revised, updated & professionalised Operations Manual that all the centres will adhere to in the work of their individual centres.

Our national warehouse has continued to play a vital role in the work of Baby Basics UK providing a distribution centre for corporate donations to be sent to centres across the UK.

We continue to work closely with HRH The Duchess of Cambridge and The Royal Foundation for Early Childhood.




Thanks to support from Benefact Trust, in April 2023 we held our first National Conference, which was attended by 90% of Baby Basics centres from around the UK. We shared ideas on the future of Baby Basics, heard from our centres about their training needs and celebrated all our centres are doing for their local communities. It was very well received by those attending. The speakers included a keynote from The Royal Foundation Centre for Early Childhood and our patron Rev Kate Bottley.

Staffing: During this period there was not changes to the organisational structure of the Baby Basics UK and there were not resignations or new appointments within the staff team.



### Future Plans

To continue to grow the UK network of centres and aim to have 60 centres by August 2024

Carry out a 360-degree evaluation of Baby Basics UK across the country.

To carry out a further update on Baby Basics UK Operational Manual and distribute this to all our centres.

In early 2024 we will be partnering with the South Yorkshire Mayoral Authority in an exciting project to provide a 'Safe Space to Sleep' by delivering beds needed for children in South Yorkshire aged 0-5 yrs who are referred to us by a trusted professional.

To continue to develop the work of our national warehouse in supporting families resettling in the UK through emergency crises.

Continue to develop and extend our relationships with our corporate donors.

To begin to scope the potential development of advocacy and campaigning around issues directly affecting the families we support.

2024 sees Baby Basics UK and Baby Basics Sheffield mark 15 years of operation and we will be holding events to celebrate this and continue to raise the profile of the organisation and the needs of families with funders, donors, corporates and the general public.

### Financial Review

Total income on unrestricted funds was £278,608 (2022: £146,692), details can be found in the financial statements. £142,629 (2022: £323,258) was received for restricted funds.

Unrestricted expenditure of £191,269 (2022: £240,707) was spent on charitable activities and £100 (2022: £2,432) on raising funds

The result for the year was net income of £36,435 (2022: net expenditure £49,448) and adding funds brought forward at the beginning of the year, the total reserves balance carried forward at 31 August 2023 was £86,681 (2022: £50,246). Of these £nil (2022: £46,999) are restricted funds as set out in note 13 of the financial statements.

### Reserves Policy

Baby Basics UK reserves policy is set at 3 months operating costs of £94,000. The current free reserves are below this level, but the reduction is tolerated by the trustees as there is a plan in place to increase reserves at the earliest opportunity.

This will allow Baby Basics UK a buffer to accommodate fluctuations in income and, if necessary, enable management to consider how to reduce spending while fundraising initiatives are completed to generate income. Our desire to maintain a level of reserves equal to three months' running costs is to provide our staff and those who rely on our services with a degree of security.

Free reserves as at 31 August 2023 are £86,681 (2022: £3,247)

## Trustees' report - continued
## For the year ended 31 August 2023

**Trustees' responsibilities in relation to the financial statements**

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

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each 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 period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

The Trustees have prepared these financial statements on a going concern basis, having made due assessment to the resources available and reviewed cashflow forecasts for the foreseeable future.

This report was approved by the Board of Trustees on 20th May, 2024 and signed on its behalf by:

B. Wilson 20/5/24

NAME Brian Wilson
POSITION Trustee/Treasurer

**Independent Examiner's report to the Trustees of Baby Basics UK**

I report to the trustees on my examination of the accounts of Baby Basics UK (the Charity) for the year ended 31 August 2023.

**Responsibilities and basis of report**

As the charity trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Your attention is to drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with the relevant version of the 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn. We understand that this has been done in order for the accounts to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

**Independent examiner's statement**

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: SCochrane

Susan Cochrane, FCA DChA

Seven Hills Accountants Limited

57 Burton Street

Sheffield

S6 2HH

Date: 22/05/2024

**Baby Basics UK**
**Statement of Financial Activities (incorporating an income and expenditure statement)**
**for the year ended 31 August 2023**

| | Notes | Unrestricted funds £ | Restricted funds £ | Total 2023 £ | Unrestricted funds £ | Restricted funds £ | Total 2022 £ |
|---|---|---|---|---|---|---|---|
| **Income from:** | | | | | | | |
| Donations and grants | 2 | 265,648 | 142,629 | 408,277 | 132,367 | 323,258 | 455,625 |
| Charitable activities | 4 | 12,960 | - | 12,960 | 14,325 | - | 14,325 |
| **Total income** | | **278,608** | **142,629** | **421,237** | 146,692 | 323,258 | 469,950 |
| **Expenditure on:** | | | | | | | |
| Raising funds | | 100 | - | 100 | 2,432 | - | 2,432 |
| Charitable activities | 5 | 191,269 | 189,628 | 380,897 | 240,707 | 276,259 | 516,966 |
| Other expenditure | 6 | 3,805 | - | 3,805 | - | - | - |
| **Total expenditure** | | **195,174** | **189,628** | **384,802** | 243,139 | 276,259 | 519,398 |
| **Net income/(expenditure)** | | **83,434** | **(46,999)** | **36,435** | (96,447) | 46,999 | (49,448) |
| Total fund brought forward | | 3,247 | 46,999 | 50,246 | 99,694 | - | 99,694 |
| **Total funds carried forward** | | **86,681** | **-** | **86,681** | 3,247 | 46,999 | 50,246 |

**Baby Basics UK**
**Balance Sheet**
**as at 31 August 2023**

| | Notes | 2023 £ | 2022 £ |
|---|---|---|---|
| **Current assets** | | | |
| Stocks | 12 | - | 15,000 |
| Debtors | 13 | 9,446 | 22,042 |
| Cash at bank and in hand | | 116,031 | 47,698 |
| **Total current assets** | | 125,477 | 84,740 |
| Creditors: amounts falling due within one year | 14 | (38,796) | (34,494) |
| **Net current assets** | | 86,681 | 50,246 |
| **Total assets less current liabilities** | | **86,681** | 50,246 |
| Creditors: amounts falling due after more than one year | | - | - |
| **Total net assets** | | **86,681** | 50,246 |
| **Funds of the Charity** | | | |
| General funds | | 86,681 | 3,247 |
| Restricted funds | 15 | - | 46,999 |
| **Total funds** | 16 | **86,681** | 50,246 |

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

Brian Wilson B.L Wilson 20/5/24
Trustee/ Treasurer

**Baby Basics UK**
**Notes to the Accounts**
**for the year ended 31 August 2023**

## 1 Accounting Policies

### a General

Baby Basics UK is a charitable incorporated organisation. In the event that the charity is wound up, the liability in respect of the guarantee is limited to £nil per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

The accounts (financial statements) have been prepared in accordance with the relevant version of the 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) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Accounting Practice. The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the relevant version of the 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) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been

Baby Basics UK meets the definition of a public benefit entity under FRS 102. The financial statements are prepared under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest

### b Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from services provided is included in the year in which the service took place.

Goods donated for distribution comprise many small items and it is deemed impractical to measure the goods at fair value.

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report

### c Expenditure

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

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

### d Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are either donations which the donor has specified are to be used solely for particular areas of the charity's work or grant income sought for specific activities.

### e Stocks

Stocks are goods provided as part of the charitable activity and are measured at net realisable value based on the service potential provided by the stock items.

### f Trade debtors

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables.

### g Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

**1 Accounting Policies - continued**

**h Cash and cash equivalents**
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

**i Defined contribution pension scheme**
The charity contributes to a defined contribution pension scheme for the benefit of the employees. The pension costs charged are the contributions payable to the scheme in respect of the accounting period in accordance with FRS102.

**j Taxation**
As a charity, the organisation is exempt from tax on income and gains falling within the available tax exemptions to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

**k Operating leases**
Rental payable and receivable under operation leases are charged to the SOFA on a straight line basis over the period of the lease.

**l Going concern**
The financial statements have been prepared on a going concern basis as the trustees believe that the charity will continue to operate for 12 months from authorising these financial statements.

**2 Income from donations and grants**

| | **Unrestricted funds £** | **Restricted funds £** | **Total 2023 £** | Unrestricted funds £ | Restricted funds £ | Total 2022 £ |
|---|---|---|---|---|---|---|
| Donations | 214,061 | - | 214,061 | 103,367 | 10,000 | 113,367 |
| Ground Works Grant - Ground Works Grant | 3,300 | - | 3,300 | - | - | - |
| Westfield Health Donation - Westfield Health Donation | 3,000 | - | 3,000 | - | - | - |
| South Yorkshire Community Foundation | - | - | - | - | 5,000 | 5,000 |
| National Lottery Community Fund | - | 63,225 | 63,225 | - | 65,000 | 65,000 |
| Choose Love | - | 10,000 | 10,000 | - | 60,993 | 60,993 |
| Welcome Church | - | - | - | - | 127,265 | 127,265 |
| Story Of Christmas Grant - Story Of Christmas Grant | - | 16,000 | 16,000 | - | - | - |
| Jerusalem Trust | 42,500 | - | 42,500 | 20,000 | - | 20,000 |
| TNLCF Grant - TNLCF Grant | - | - | - | - | - | - |
| South Yorkshire Community Foundation | - | - | - | - | - | - |
| Benefact Trust | - | 46,000 | 46,000 | - | 50,000 | 50,000 |
| CoOperative Community - CoOperative Community | 2,787 | - | 2,787 | - | - | - |
| Pears Foundation | - | - | - | 8,000 | - | 8,000 |
| All Churches Trust | - | - | - | - | 5,000 | 5,000 |
| Arnold Clark | - | - | - | 1,000 | - | 1,000 |
| National Lottery - cost of living fund | - | 7,404 | 7,404 | - | - | - |
| | **265,648** | **142,629** | **408,277** | 132,367 | 323,258 | 455,625 |

## 3 Analysis of donations and grants receivable to charitable activity

| | Baby Basics UK | Baby Basics Sheffield | Total 2023 | Baby Basics UK | Baby Basics Sheffield | Total 2022 |
|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ | £ |
| Donations | 172,636 | 41,425 | 214,061 | 101,670 | 11,697 | 113,367 |
| Grants | 135,225 | 58,991 | 194,216 | 339,258 | 3,000 | 342,258 |
| | **307,861** | **100,416** | **408,277** | 440,928 | 14,697 | 455,625 |

## 4 Income from charitable activities

| | Unrestricted funds | Restricted funds | Total 2023 | Unrestricted funds | Restricted funds | Total 2022 |
|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ | £ |
| Baby Basics UK - Network Fees | 12,960 | - | 12,960 | 14,325 | - | 14,325 |
| | **12,960** | - | **12,960** | 14,325 | - | 14,325 |

## 5 Expenditure on other charitable activities

| | Note | Unrestricted funds | Restricted funds | Total 2023 | Unrestricted funds | Restricted funds | Total 2022 |
|---|---|---|---|---|---|---|---|
| | | £ | £ | £ | £ | £ | £ |
| Client support equipment & toiletries | | 56,055 | 36,000 | 92,055 | 54,069 | 208,258 | 262,327 |
| UK Network support | | - | 45,683 | 45,683 | 33,412 | - | 33,412 |
| **Support costs:** | | | | | | | |
| Staff costs - salaries | 8 | 82,764 | 87,957 | 170,721 | 80,273 | 68,001 | 148,274 |
| Travel and subsistence | | 6,724 | - | 6,724 | 3,821 | - | 3,821 |
| Training | | 300 | - | 300 | 2,130 | - | 2,130 |
| Rent | | 26,912 | 18,729 | 45,641 | 50,797 | - | 50,797 |
| Premises utilties and rates | | 7,562 | 1,259 | 8,821 | 7,570 | - | 7,570 |
| Legal & professional fees | | - | - | - | 142 | - | 142 |
| Insurance | | 1,004 | - | 1,004 | 964 | - | 964 |
| Office expenses | | 3,120 | - | 3,120 | 1,295 | - | 1,295 |
| Other costs | | 4,117 | - | 4,117 | 3,624 | - | 3,624 |
| Accountancy costs | | 550 | - | 550 | - | - | - |
| Independent examiners fee | 10 | 2,161 | - | 2,161 | 2,610 | - | 2,610 |
| | | **191,269** | **189,628** | **380,897** | 240,707 | 276,259 | 516,966 |

## 6 Other expenditure

| | Unrestricted funds | Restricted funds | Total 2023 | Unrestricted funds | Restricted funds | Total 2022 |
|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ | £ |
| Interest payable | 3,805 | - | 3,805 | - | - | - |
| | **3,805** | - | **3,805** | - | - | - |

## 7 Analysis of expenditure on charitable activities

| | Activities undertaken directly £ | Support Costs £ | Total 2023 £ | Activities undertaken directly £ | Support Costs £ | Total 2022 £ |
|---|---|---|---|---|---|---|
| Baby Basics UK | 101,323 | 180,912 | 282,235 | 279,677 | 171,769 | 451,446 |
| Baby Basics Sheffield | 36,415 | 62,247 | 98,662 | 16,062 | 49,458 | 65,520 |
| | **137,738** | **243,159** | **380,897** | 295,739 | 221,227 | 516,966 |

**Description of activities**

**Baby Basics UK**

Support provided to other teams so that more families can be provided with essential items in areas of the country beyond the reach of the Sheffield base.

**Baby Basics Sheffield**

Support provided to vulnerable families in the Sheffield area.

## 8 Analysis of support costs

| | Baby Basics UK £ | Baby Basics Sheffield £ | Total 2023 £ | Baby Basics UK £ | Baby Basics Sheffield £ | Total 2022 £ |
|---|---|---|---|---|---|---|
| Staff costs - salaries | 121,711 | 31,566 | 153,277 | 111,824 | 27,102 | 138,926 |
| Staff costs - pension | 8,047 | 9,397 | 17,444 | 6,967 | 2,380 | 9,347 |
| Travel and subsistence | 6,724 | - | 6,724 | 3,821 | - | 3,821 |
| Training | 300 | - | 300 | 2,130 | - | 2,130 |
| Rent | 32,068 | 13,573 | 45,641 | 32,096 | 18,701 | 50,797 |
| Premises utilties and rates | 6,524 | 2,297 | 8,821 | 7,438 | 133 | 7,571 |
| Legal & professional fees | - | - | - | 142 | - | 142 |
| Insurance | 1,004 | - | 1,004 | 964 | - | 964 |
| Office expenses | 1,865 | 1,255 | 3,120 | 667 | 628 | 1,295 |
| Other costs | 2,669 | 1,448 | 4,117 | 3,110 | 514 | 3,624 |
| Accountancy costs | - | 550 | 550 | - | - | - |
| Independent examiners fee | - | 2,161 | 2,161 | 2,610 | - | 2,610 |
| | **180,912** | **62,247** | **243,159** | 171,769 | 49,458 | 221,227 |

Rental costs associated with the principal address are allocated on a % basis with 75% being attributable to Baby Basics Sheffield. All other costs are incurred specifically for each activity and allocated accordingly.

## 8 Staff costs

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Salaries | 153,277 | 138,927 |
| Employer's pension contributions (including Pensions Board adjustments) | 17,444 | 9,347 |
| | **170,721** | 148,274 |

No employee receives emoluments in excess of £60,000. The average monthly numbers of employees during the year was 7 (2022: 7).

## 9 Trustee remuneration and expenses, and the cost of key management personnel

The charity trustees were not paid or received any other benefits from employment in the year (2022: £nil). Three trustees received out of pocket expenses during the year totalling £440 (2022 : £nil). No other trustees were reimbursed any out of pocket expenses during the year. No charity trustee received payment for professional or other services supplied to the charity.

The key management personnel of the charity comprise the trustees and the CEO. The total employee benefits of the key management personnel was £46,355.

## 10 Fees paid to independent examiner' organisation

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Independent examination fee | 2,161 | 2,610 |
| Other accountancy services | 550 | - |
| | **2,711** | 2,610 |

## 11 Related Party Transactions

Other than as noted in note 9, there were no other related party transactions during the year.

## 12 Stock

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Stock held for charitable activities | - | 15,000 |
| | **-** | 15,000 |

## 13 Debtors

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Prepayments | 2,042 | 2,042 |
| Accrued income | 7,404 | 20,000 |
| | **9,446** | 22,042 |

## 14 Creditors: amounts falling due within one year

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Trade creditors | 212 | - |
| Accruals | 4,982 | 2,610 |
| HMRC and social security | 8,602 | 24,284 |
| Other creditors | 25,000 | 7,600 |
| | **38,796** | 34,494 |

## 15 Restricted funds

| | Balance at 1-Sep-22 £ | Income £ | Expenditure £ | Transfer £ | Balance at 31-Aug-23 £ |
|---|---|---|---|---|---|
| National support | - | 109,225 | (109,225) | - | - |
| Ukrainian support | 46,999 | 26,000 | (72,999) | - | - |
| Cost of Living support | - | 7,404 | (7,404) | - | - |
| | 46,999 | 142,629 | (189,628) | - | - |

**National support**
Funding provided by the National Lottery Community Fund and The Benefact Trust to contribute towards the national support provided Baby Basics UK.

**Ukrainian support**
Funding provided by Choose Love, All Churches Trust, the Story of Christmas grant and the Benefact Trust to support families being resettled from Ukraine into the UK.

**Cost of Living support**
Funding awarded from the National Lottery community organisations cost of living fund.

| *Prior year comparison -* | *Balance at 1-Sep-21 £* | *Income £* | *Expenditure £* | *Transfer £* | *Balance at 31-Aug-22 £* |
|---|---|---|---|---|---|
| *Sheffield Hub* | - | *5,000* | *(5,000)* | - | - |
| *National support* | - | *65,000* | *(65,000)* | - | - |
| *National warehouse* | - | *16,000* | *(16,000)* | - | - |
| *Afghan support* | - | *137,265* | *(137,265)* | - | - |
| *Ukrainian support* | - | *99,993* | *(52,994)* | - | *46,999* |
| | - | *323,258* | *(276,259)* | - | *46,999* |

## 16 Net assets by fund

| | General funds £ | Restricted funds £ | 2023 Total £ |
|---|---|---|---|
| Current assets | 100,477 | 25,000 | 125,477 |
| Current liabilities | (13,796) | (25,000) | (38,796) |
| | **86,681** | **-** | **86,681** |

| *Net assets by fund - Prior year* | *General funds £* | *Restricted funds £* | *2022 Total £* |
|---|---|---|---|
| *Current assets* | *30,141* | *54,599* | *84,740* |
| *Current liabilities* | *(26,894)* | *(7,600)* | *(34,494)* |
| | *3,247* | *46,999* | *50,246* |

## 17 Operating lease commitments

At the year end the charity was committed to making the following payments under non-cancellable operating leases for each of the following periods:

| | 2023 £ | 2022 £ |
|---|---|---|
| Within 1 year | 35,000 | 35,000 |
| | 35,000 | 35,000 |

**BABY BASICS UK**

England & Wales - Charity number 1168099

# Accounts

Charity registration number: 1168099

# Baby Basics UK

## REPORT AND UNAUDITED FINANCIAL STATEMENTS

## For the year ended 31 August 2022

## Baby Basics UK

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# Baby Basics UK

## Legal and administrative information
## For the year ended 31 August 2022

**Charity number**
1168099

**Trustees**

| | |
|---|---|
| Susan Hook (Chair) | Appointed 01/08/2022 |
| Brian Wilson | Appointed 01/08/2022 |
| Christopher Barker | Resigned 01/08/2022 |
| Fiona Fairlie | |
| Kerry Montgomery | |
| Penny Borkett | |
| Catherine Dodd | |

**Senior Management**
Cat Ross - CEO

**Principal address**
267 Glossop Road
Sheffield
S10 2HB

**Independent Examiner**
Susan Cochrane, FCA
Seven Hills Accountants Limited
57 Burton Street
Sheffield
S6 2HH

**Bankers**
Cooperative Bank
PO Box 200
Skelsmersdale
Lancaster
WN8 6NY

## Baby Basics UK

## Trustees' report
## For the year ended 31 August 2022

The Trustees of the charity have pleasure in submitting their report and the financial statements for the year ended 31 August 2022.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and the relevant version of the 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).

**Structure, governance and management**
Baby Basics UK is a Charitable Incorporated Organisation registered with the Charity Commission on 7 July 2016, registration number 1168099. The organisation is governed by its constitution last amended on 20 June 2016. A board of appointed trustees run the organisation, delegating the day to day running of the organisation to employed members of staff.

All trustees give their time voluntarily and receive no remuneration or other benefits.

Our governing document dictates that the minimum number of trustees required is three. The appointed individuals must fit within the given requirements of the organisation's constitution and also be willing to support the values of the charity and make the necessary time commitments to perform their duties.

**Charitable Aims and Objectives**
Our charity's purpose as set out in the objects of the charity are to relieve poverty in the United Kingdom by providing clothing, toiletries and equipment for babies, children and their parents / carers to persons who are in conditions of need, hardship or distress by reason of their social and / or economic circumstances. Baby Basics also provides such items to other charities and organisations working with people in need, hardship or distress by reason of their social and / or economic circumstances.

Baby Basics UK also provides on-going training, guidance and information to teams running localised Baby Basics projects assisting them in relieving the poverty of persons in need in their local areas.

**The following activities will be undertaken in order to achieve the above aims:**

Baby Basics UK engages the community to donate second hand and new items that are sorted and packaged into appropriate 'bundles' by teams with both voluntary team members and paid members of staff. These items are given out free of charge to people in need via frontline agency workers including midwives, social workers and other charity workers.

The ongoing training and information Baby Basics UK provides to other teams includes provision of an Operations Manual, Volunteer Handbook, online management system to aid with record keeping, provision of advertising materials, advice and guidance. This is done both via email and other electronic means, over the telephone, through site visits and at a national conference for local team leaders of the network of centres.

**Ensuring our work delivers our aims:**

The trustees and staff of Baby Basics UK review the aims and objectives regularly and consider what we are achieving against these aims. We use questionnaires and verbal feedback to monitor and review whether our activities are achieving our aims and objectives. We also monitor the output of Baby Basics Sheffield and the Baby Basics centres around the country via our online system to ensure that the charitable activities are being undertaken.

## Trustees' report - continued
## For the year ended 31 August 2022

**Public Benefit Statement**

The trustees have complied with the duty as laid out in Section 4 of Chapter 1 of the Charities Act 2011 to have due regard to public benefit guidance and do not rely on their own assumptions regarding the public benefit of Baby Basics UK. Our staff regularly consult with the agencies Baby Basics works with to understand whether our activities are to the public benefit and this information is fed back to the trustees.

Those who are supported by Baby Basics UK are people who would otherwise lack the basic necessities of clothes, toiletries and essential equipment such as cots for their babies and children. Baby Basics UK provides these items free of charge. Referrals are made through health care professionals and other agencies working closely with the families their referrals are made based on the need they see through their interaction with the families and Baby Basics does not make further judgements or assessments, choosing to rely on the professional judgements of those who are working alongside the families. All items are given away without distinction of race, sex, sexual orientation, age, nationality, disability or political or religious beliefs.

Baby Basics UK supports other teams so that more families can be provided with essential items in areas of the country beyond the reach of the Sheffield base. They will do this with the benefit of our experience and guidance making their local project safer and more sustainable.

We do not believe that there is any detriment or harm arising from carrying out our organisation's aims and we are not aware of any wide spread views among others that such detriment or harm may arise.

**Review of Activities**

During this period Baby Basics Sheffield supported 8,762 children & their families with essential items. The total number of items provided from our Sheffield centre was 8,924. All items provided are distributed via referrals from health & social care professionals including midwives, health visitors, local authority support services and other voluntary & community sector organisations. These included 451 Moses basket starter packs etc.

As the COVID lockdowns continued the charity did its utmost to ensure that families needing ongoing support were well provided for; but in a way that did not impact negatively on the capacity of the referral agencies we work with, especially our statutory partners in the NHS. We therefore introduced means for families to receive a monthly supply of toiletries and nappes.

Baby Basics Sheffield has a team of over 35 volunteers who give their time to assist in the running of the project on a weekly basis. During the COVID pandemic some of our older aged volunteers were unable to volunteer in order to protect themselves. We have been lucky enough to recruit volunteers who assisted us during this time, and some have continued to volunteer post lockdowns. In early 2022, we were also able to welcome back many of our older volunteers who had to pause their support to us during the height of the COVID pandemic.

During this period our network of centres across the UK have supported 40,059 vulnerable children & their families and distributed 46,848 items of support, of which 4,299 were Moses Basket Starter Packs.

We estimate that across these centres we have repurposed over 525,000 items of clothing & equipment which would have potentially otherwise ended up in landfill.

Nationally during this time Baby Basics UK helped to launch 3 new Baby Basics centres in local churches and community organisations. We continued to support the existing centres and at the end of this period there was a network of 58 Baby Basics centres across the country working within and accountable to local churches and community groups. These centres work to standards of best practice and guidelines provided by Baby Basics UK and are supported by our team from our HQ in Sheffield.

Due to the ongoing COVID restrictions we were unable to run any face-to-face training and development sessions for the network of centres but we continued to develop the work of our regional hubs, who have provided amazing 1-2-1 support to centres in their allocated geographical region. Each regional hub is led by an established and experienced Baby Basics Centre in the region they support.

In June 2022 we launched a new updated online system which is used by all the centres to record and report all the referrals they receive and complete.

We have also begun working on a revised, updated & professionalised Operations Manual that all the centres will adhere to in the work of their individual centres.

Our national warehouse has continued to play a vital role in the work of Baby Basics UK, not just providing a distribution centre for corporate donations to be sent to centres across the UK but also the ongoing support to Afghan families resettling in the UK, housed in bridging hotels. During this period, direct from our national warehouse, we supported 3,344 Afghan children & their families.

Our work supporting Afghan resettling families was recognised by Government and we were invited to 10 Downing Street in August 2022 to share our experience alongside other organisation and Afghan families themselves.

With the success of our work in Afghan Welcome supporting families from our national warehouse, we have been able to replicate that support to Ukraine families resettling in the UK, through the government's Homes for Ukraine Scheme. During this period, we supported 1,820 Ukrainian children & their families. We developed a new key partner in this work and now work closely with Opora UK, a Ukrainian-led, newly established charity who support the wide variety of needs of resettling families, and also Sanctuary Foundation which is a new charity created to support refugees.

We continue to work closely with HRH The Duchess of Cambridge and The Royal Foundation for Early Childhood. Our CEO was honoured in December 2021 to attend The Duchess of Cambridge's Carol Service at Westminster Abbey with 2 families who have been previously supported by Baby Basics Centres.

Staffing:

In September 2021, we recruited our Corporate Partners & Logistics Co Ordinator, Rosalind Barnett to oversee the work at our national warehouse.

In February 2022, we extended the contract of Bethany Millwards as permanent. Baby Basics Sheffield Co-Ordinator (previously Maternity Leave)

In February 2022, we recruited Louise Hutchings as National Operations Director. Louise was previously the Sheffield Co-Ordinator.

**Future Plans**

To continue to grow the UK network of centres and aim to have 60 centres by August 2023.

We held the first Baby Basics National Conference in April 2023.

Launch our revised and updated Operations Manual.

Carry out a 360-degree evaluation of Baby Basics UK across the country.

**Future Plans (continued)**

To continue to develop the work of our national warehouse in supporting families resettling in the UK through emergency crises.

Continue to develop and extend our relationships with our corporate donors.

To begin to scope the potential development of advocacy and campaigning around issues directly affecting the families we support.

**Financial Review**

Total income on unrestricted funds was £146,692 (2021: £75,415), details can be found in the financial statements. £323,258 (2021: £146547) was received for restricted funds.

Unrestricted expenditure of £240,707 (2021: £78,830) was spent on charitable activities and £2,432 (2021: £4,817) on raising funds

The result for the year was net expenditure of £49,448 (2021: net income £2,560) and adding funds brought forward at the beginning of the year, the balances reserves carried forward at 31 August 2022 was £50,246 (2021: £99,694). Of these £46,999 (2021: £nil) are restricted funds as set out in note 13 of the financial statements.

**Reserves Policy**

Baby Basics UK reserves policy is set at 3 months operating costs. The current free reserves are below this level but the reduction is tolerated by the trustees as there is a plan in place to increase reserves at the earliest opportunity.

This will allow Baby Basics UK a buffer to accommodate fluctuations in income and if necessary enable management to consider how to reduce spending while fundraising initiatives are completed to generate income. Our desire to maintain a level of reserves equal to three months running costs is to provide our staff and those who rely on our services with a degree of security.

Free reserves as at 31 August 2022 are £3,247 (2021: 99,694)

The Trustees have prepared these financial statements on a going concern basis, having made due assessment to the resources available and reviewed cashflow forecasts for the foreseeable future.

This report was approved by the Board of Trustees on 26th June, 2023 and signed on its behalf by:

B. Wilson

NAME Brian Wilson
POSITION Trustee/Treasurer

**Independent Examiner's report to the Trustees of Baby Basics UK**

I report to the trustees on my examination of the accounts of Baby Basics UK (the Charity) for the year ended 31 August 2022.

**Responsibilities and basis of report**

As the charity trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Your attention is to drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with the relevant version of the 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn. We understand that this has been done in order for the accounts to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

**Independent examiner's statement**

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: SCochrane

Susan Cochrane, FCA

Seven Hills Accountants Limited

57 Burton Street

Sheffield

S6 2HH

Date: 26/6/23

**Baby Basics UK**
**Statement of Financial Activities (incorporating an income and expenditure statement)**
**for the year ended 31 August 2022**

| | Notes | Unrestricted funds £ | Restricted funds £ | Total 2022 £ | Restated - see note 15 Unrestricted funds £ | Restricted funds £ | Total 2021 £ |
|---|---|---|---|---|---|---|---|
| **Income from:** | | | | | | | |
| Donations and grants | 2 | 132,367 | 323,258 | 455,625 | 59,925 | 143,547 | 203,472 |
| Charitable activities | 3 | 14,325 | - | 14,325 | 15,490 | - | 15,490 |
| **Total income** | | **146,692** | **323,258** | **469,950** | 75,415 | 143,547 | 218,962 |
| **Expenditure on:** | | | | | | | |
| Raising funds | | 2,432 | - | 2,432 | 4,817 | - | 4,817 |
| Charitable activities | 4 | 240,707 | 276,259 | 516,966 | 78,830 | 132,755 | 211,585 |
| **Total expenditure** | | **243,139** | **276,259** | **519,398** | 83,647 | 132,755 | 216,402 |
| **Net income/(expenditure)** | | **(96,447)** | **46,999** | **(49,448)** | (8,232) | 10,792 | 2,560 |
| **Transfer between funds** | 13 | - | - | - | 10,792 | (10,792) | - |
| **Net movement on funds** | | **(96,447)** | **46,999** | **(49,448)** | 2,560 | - | 2,560 |
| Total fund brought forward | | 99,694 | - | 99,694 | 97,134 | - | 97,134 |
| **Total funds carried forward** | | **3,247** | **46,999** | **50,246** | 99,694 | - | 99,694 |

**Baby Basics UK**
**Balance Sheet**
**as at 31 August 2022**

| | Notes | 2022 £ | Restated 2021 £ |
|---|---|---|---|
| **Current assets** | | | |
| Stocks | **10** | 15,000 | - |
| Debtors | **11** | 22,042 | 10,792 |
| Cash at bank and in hand | | 47,698 | 106,914 |
| **Total current assets** | | 84,740 | 117,706 |
| Creditors: amounts falling due within one year | **12** | (34,494) | (18,012) |
| **Net current assets** | | 50,246 | 99,694 |
| **Total assets less current liabilities** | | **50,246** | 99,694 |
| Creditors: amounts falling due after more than one year | | - | - |
| **Total net assets** | | **50,246** | 99,694 |
| **Funds of the Charity** | | | |
| General funds | | 3,247 | 99,694 |
| Restricted funds | **13** | 46,999 | - |
| **Total funds** | **14** | **50,246** | **99,694** |

The financial statements were approved and authorised for issue by the Board on 26 June 2023 and signed on its behalf by:

Brian Wilson
Trustee/ Treasurer

**Baby Basics UK**
**Notes to the Accounts**
**for the year ended 31 August 2022**

**1 Accounting Policies**

**(a) General**

Baby Basics UK is a charitable incorporated organisation. In the event that the charity is wound up, the liability in respect of the guarantee is limited to £nil per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and with the Charities Act 2011. The financial statements have taken advantage of the exemption to prepare a Statement of Cash Flows.

Baby Basics UK meets the definition of a public benefit entity under FRS 102. The financial statements are prepared under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest

**(b) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from services provided is included in the year in which the service took place.

Goods donated for distribution comprise many small items and it is deemed impractical to measure the goods at fair value.

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report

**(c) Expenditure**

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

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**(d) Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are either donations which the donor has specified are to be used solely for particular areas of the charity's work or grant income sought for specific activities.

**(e) Stocks**

Stocks are goods provided as part of the charitable activity and are measured at net realisable value based on the service potential provided by the stock items.

**(f) Trade debtors**

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables.

**(g) Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

**1 Accounting Policies - continued**

**(h) Cash and cash equivalents**
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

**(i) Defined contribution pension scheme**
The charity contributes to a defined contribution pension scheme for the benefit of the employees. The pension costs charged are the contributions payable to the scheme in respect of the accounting period in accordance with FRS102.

**(j) Taxation**
As a charity, the organisation is exempt from tax on income and gains falling within the available tax exemptions to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

**(k) Operating leases**
Rental payable and receivable under operation leases are charged to the SOFA on a straight line basis over the period of the lease.

**(l) Going concern**
The financial statements have been prepared on a going concern basis as the trustees believe that the charity will continue to operate for 12 months from authorising these financial statements.

**(m) Change of accounting policy**
Since the income was over £250,000 in the year, the charity are required to prepare accruals accounts. Previous year's accounts have been prepared under the receipts and payments format, the comparative figures have therefore been restated.

**(n) True and fair override**
The accounts (financial statements) have been prepared in accordance with the relevant version of the 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) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Accounting Practice. The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the relevant version of the 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) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been

**2 Income from donations and grants**

| | Unrestricted funds £ | Restricted funds £ | Total 2022 £ | Unrestricted funds £ | Restated Restricted funds £ | Total 2021 £ |
|---|---|---|---|---|---|---|
| Donations | 103,367 | 10,000 | 113,367 | 49,925 | 24,939 | 74,864 |
| South Yorkshire Community Foundation | - | 5,000 | 5,000 | - | 15,000 | 15,000 |
| National Lottery Community Fund | - | 65,000 | 65,000 | - | 80,344 | 80,344 |
| Choose Love | - | 60,993 | 60,993 | - | - | - |
| Welcome Church | - | 127,265 | 127,265 | - | - | - |
| Pears Foundation | 8,000 | - | 8,000 | - | - | - |
| Jerusalem Trust | 20,000 | - | 20,000 | 10,000 | - | 10,000 |
| All churches Trust | - | 5,000 | 5,000 | - | - | - |
| Benefact Trust | - | 50,000 | 50,000 | - | - | - |
| Arnold Clark | 1,000 | - | 1,000 | - | - | - |
| Society of the Holy Child Jesus | - | - | - | - | 20,000 | 20,000 |
| Rosa Foundation | - | - | - | - | 3,264 | 3,264 |
| | 132,367 | 323,258 | 455,625 | 59,925 | 143,547 | 203,472 |

**3 Income from charitable activities**

| | Unrestricted funds £ | Restricted funds £ | Total 2022 £ | Unrestricted funds £ | Restated Restricted funds £ | Total 2021 £ |
|---|---|---|---|---|---|---|
| Baby Basics UK - Network Fees | 14,325 | - | 14,325 | 15,490 | - | 15,490 |
| | 14,325 | - | 14,325 | 15,490 | - | 15,490 |

## 4 Expenditure on other charitable activities

| | Note | Unrestricted funds £ | Restricted funds £ | Total 2022 £ | Unrestricted funds £ | Restated Restricted funds £ | Total 2021 £ |
|---|---|---|---|---|---|---|---|
| Client support equipment & toiletries | | 54,069 | 208,258 | 262,327 | 3,661 | 37,083 | 40,744 |
| UK Network support | | 33,412 | - | 33,412 | - | 30,243 | 30,243 |
| **Support costs:** | | | | | | | |
| Staff costs - salaries | 5 | 80,273 | 68,001 | 148,274 | 63,859 | 36,915 | 100,774 |
| Travel and subsistence | | 3,821 | - | 3,821 | 1,313 | - | 1,313 |
| Training | | 2,130 | - | 2,130 | 1,800 | - | 1,800 |
| Rent | | 50,797 | - | 50,797 | - | 23,824 | 23,824 |
| Premises utilties and rates | | 7,570 | - | 7,570 | - | 4,189 | 4,189 |
| Legal & professional fees | | 142 | - | 142 | - | - | - |
| Insurance | | 964 | - | 964 | 589 | - | 589 |
| Office expenses | | 1,295 | - | 1,295 | 4,202 | - | 4,202 |
| Other costs | | 3,624 | - | 3,624 | 3,406 | 501 | 3,907 |
| Independent examiners fee | 8 | 2,610 | - | 2,610 | - | - | - |
| | | **240,707** | **276,259** | **516,966** | 78,830 | 132,755 | 211,585 |

## 5 Analysis of expenditure on charitable activities

| | Activities undertaken directly £ | Support Costs £ | Total 2022 £ | Activities undertaken directly £ | Restated Support Costs £ | Total 2021 £ |
|---|---|---|---|---|---|---|
| Baby Basics UK | 279,677 | 171,769 | 451,446 | 32,282 | 73,916 | 106,198 |
| Baby Basics Sheffield | 16,062 | 49,458 | 65,520 | 38,705 | 66,682 | 105,387 |
| | **295,739** | **221,227** | **516,966** | 70,987 | 140,598 | 211,585 |

**Description of activities**

**Baby Basics UK**

Support provided to other teams so that more families can be provided with essential items in areas of the country beyond the reach of the Sheffield base.

**Baby Basics Sheffield**

Support provided to vulnerable families in the Sheffield area.

## 6 Analysis of support costs

| | Baby Basics UK £ | Baby Basics Sheffield £ | Total 2022 £ | Baby Basics UK £ | Restated Baby Basics Sheffield £ | Total 2021 £ |
|---|---|---|---|---|---|---|
| Staff costs - salaries | 118,791 | 29,482 | 148,273 | 58,906 | 41,868 | 100,774 |
| Travel and subsistence | 3,821 | - | 3,821 | 1,313 | - | 1,313 |
| Training | 2,130 | - | 2,130 | 1,800 | - | 1,800 |
| Rent | 32,096 | 18,701 | 50,797 | 6,041 | 17,783 | 23,824 |
| Premises utilities and rates | 7,438 | 133 | 7,571 | 1,475 | 2,714 | 4,189 |
| Legal & professional fees | 142 | - | 142 | - | - | - |
| Insurance | 964 | - | 964 | 589 | - | 589 |
| Office expenses | 667 | 628 | 1,295 | 2,240 | 1,962 | 4,202 |
| Other costs | 3,110 | 514 | 3,624 | 1,552 | 2,355 | 3,907 |
| Independent examiners fee | 2,610 | - | 2,610 | - | - | - |
| | **171,769** | **49,458** | **221,227** | 73,916 | 66,682 | 140,598 |

Rental costs associated with the principal address are alloctaed on a % basis with 75% being attributable to Baby Basics Sheffield. All other costs are incurred specifically for each activity and allocated accordingly.

## 6 Staff costs

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Salaries | 138,927 | 95,738 |
| Employer's pension contributions | 9,347 | 5,036 |
| | **148,274** | 100,774 |

No employee receives emoluments in excess of £60,000. The average monthly numbers of employees during the year was 7 (2021: 6).

## 7 Trustee remuneration and expenses, and the cost of key management personnel

The charity trustees were not paid or received any other benefits from employment in the year (2021: £nil). No trustees received any out of pocket expenses during the year (2021 : £nil). No other trustees were reimbursed any out of pocket expenses during the year. No charity trustee received payment for professional or other services supplied to the charity.

The key management personnel of the charity comprise the trustees and the CEO. The total employee benefits of the key management personnel was £43,721.

## 8 Independent examination fees

No other payments were made to the independent examiner's organisation.

## 9 Related Party Transactions

Other than as noted in note 7, there were no other related party transactions during the year.

## 10 Stock

| | 2022 | Restated 2021 |
|---|---|---|
| | £ | £ |
| Stock held for charitable activities | 15,000 | - |
| | **15,000** | - |

## 11 Debtors

| | 2022 | Restated 2021 |
|---|---|---|
| | £ | £ |
| Prepayments | 2,042 | 10,792 |
| Accrued income | 20,000 | - |
| | **22,042** | 10,792 |

## 12 Creditors: amounts falling due within one year

| | 2022 | Restated 2021 |
|---|---|---|
| | £ | £ |
| Accruals | 2,610 | - |
| HMRC and social security | 24,284 | 18,012 |
| Other creditors | 7,600 | - |
| | **34,494** | 18,012 |

## 13 Restricted funds

| | Balance at 1-Sep-21 £ | Income £ | Expenditure £ | Transfer £ | Balance at 31-Aug-22 £ |
|---|---|---|---|---|---|
| Sheffield Hub | - | 5,000 | (5,000) | - | - |
| National support | - | 65,000 | (65,000) | - | - |
| National warehouse | - | 16,000 | (16,000) | - | - |
| Afghan support | - | 137,265 | (137,265) | - | - |
| Ukrainian support | - | 99,993 | (52,994) | - | 46,999 |
| | **-** | **323,258** | **(276,259)** | **-** | **46,999** |

**Sheffield Hub**
Funding provided by South Yorkshire Community Foundation to contribute to the Baby Basics Sheffield costs.

**National support**
Funding provided by the National Lottery Community Fund to contribute towards the national support provided Baby Basics UK.

**National warehouse**
Funding provided by Choose Love to contribute towards the set up equipment in the national warehouse.

**Afghan support**
Funding provided by a Bruderhoff restricted donation and Welcome Church to support families being resettled from Afghanistan into the UK.

**Ukrainian support**
Funding provided by Choose Love, All Churches Trust and the Benefact Trust to support families being resettled from Afghanistan into the UK.

| *Prior year comparison - restated* | *Balance at 1-Sep-20 £* | *Income £* | *Expenditure £* | *Transfer £* | *Balance at 31-Aug-21 £* |
|---|---|---|---|---|---|
| *National Lottery Community Fund - Covid support* | - | *47,844* | *(47,844)* | - | - |
| *South Yorkshire Community Foundation - Sheffield Hub* | - | *15,000* | *(15,000)* | - | - |
| *Rosa Foundation - Sheffield Hub* | - | *3,264* | *(3,264)* | - | - |
| *Society of the Holy Child Jesus - national support* | - | *20,000* | *(9,208)* | *(10,792)* | - |
| *National Lottery Community Fund - national support* | - | *32,500* | *(32,500)* | - | - |
| *Restricted fundraising initiatives* | - | *24,939* | *(24,939)* | - | - |
| | - | *143,547* | *(132,755)* | *(10,792)* | - |

## 14 Net assets by fund

| | General funds £ | Restricted funds £ | 2022 Total £ |
|---|---|---|---|
| Current assets | 30,141 | 54,599 | 84,740 |
| Current liabilities | (26,894) | (7,600) | (34,494) |
| | **3,247** | **46,999** | **50,246** |

| *Net assets by fund - Prior year (restated)* | *General funds £* | *Restricted funds £* | *2021 Total £* |
|---|---|---|---|
| *Current assets* | *117,706* | *-* | *117,706* |
| *Current liabilities* | *(18,012)* | *-* | *(18,012)* |
| | *99,694* | *-* | *99,694* |

## 15 Operating lease commitments

At the year end the charity was committed to making the following payments under non-cancellable operating leases for each of the following periods:

| | 2022 £ | 2021 £ |
|---|---|---|
| Within 1 year | 35,000 | 35,000 |
| | 35,000 | 35,000 |

## 16 Conversion from receipts and payments accounts to accruals accounts

Since the income was over £250,000 in the year, the charity are required to prepare accruals accounts. Previous accounts have been prepared under the receipts and payments format.

Balance sheet items as at 31 December 2020 have been adjusted for, providing total funds brought forward for the opening funds shown in the comparative.

A review of balance sheet items in 2021 identified additional transactions to be recognised and other debtor and creditor adjustments that resulted in a net adjustment to the filed 2021 accounts of £2,560.

**BABY BASICS UK**

England & Wales - Charity number 1168099

# Accounts

Charity Number: 1168099

# Baby Basics UK

Charitable Incorporated Organisation

Financial Statements for the period

01 September 2020 to 31 August 2021

| | |
|---|---|
| Charity Name: | Baby Basics UK |
| Registered Charity Number: | 1168099 |
| Address: | 267 Glossop Road<br>Sheffield<br>S10 2HB |
| Trustees: | Christopher Barker (chair)<br>Fiona Fairlie<br>Kerry Montgomery<br>Penny Borkett<br>Catherine Dodd |
| Staff: | Director: Cat Ross<br>National Support Officer: Jennifer Pegg<br>Sheffield Centre Coordinator: Louise Hutchings<br>Sheffield Centre Coordinator: Bethany Millward<br>(Maternity Cover) (Employment Started 1/4/21)<br>Reception Admin: Lydia Smith<br>Marketing & Social Media Coordinator: Samantha Pegg<br>(Employment Started 1/8/21) |
| Independent Examiner: | Debi Jones. |
| Bank: | Cooperative Bank<br>PO Box 200<br>Skelmersdale<br>Lancaster<br>WN8 6NY |

Baby Basics UK is a Charitable Incorporated Organisation registered with the Charity Commission on 7th July 2016, registration number 1168099. The organisation is governed by its constitution last amended on 20th June 2016. A board of appointed trustees run the organisation, delegating the day to day running of the organisation to employed members of staff.

All trustees give their time voluntarily and receive no remuneration or other benefits.

Our governing document dictates that the minimum number of trustees required is three. The appointed individuals must fit within the given requirements of the organisation's constitution and also be willing to support the values of the charity and make the necessary time commitments to perform their duties.

**Charitable Aims and Objectives:**

Our charity's purpose as set out in the objects of the charity are to relieve poverty in the United Kingdom by providing clothing, toiletries and equipment for babies, children and their parents / carers to persons who are in conditions of need, hardship or distress by reason of their social and / or economic circumstances. Baby Basics also provides such items to other charities and organisations working with people in need, hardship or distress by reason of their social and / or economic circumstances.

Baby Basics UK also provides on-going training, guidance and information to teams running localised Baby Basics projects assisting them in relieving the poverty of persons in need in their local areas.

**The following activities will be undertaken in order to achieve the above aims:**

Baby Basics UK engages the community to donate second hand and new items that are sorted and packaged into appropriate 'bundles' by teams – with both voluntary team members and paid members of staff. These items are given out free of charge to people in need via frontline agency workers including midwives, social workers and other charity workers.

The ongoing training and information Baby Basics UK provides to others teams includes provision of an Operations Manual, Volunteer Handbook, online management system to aid with record keeping, provision of advertising materials, advice and guidance. This is done both via email and other electronic means, over the telephone, through site visits and at an annual away day for local team leaders.

**Ensuring our work delivers our aims:**

The trustees and staff of Baby Basics UK review the aims and objectives regularly and consider what we are achieving against these aims. We use questionnaires and verbal feedback to monitor and review whether our activities are achieving our aims and objectives. We also monitor the output of Baby Basics Sheffield and the Baby Basics centres around the country via our online system to ensure that the charitable activities are being undertaken.

**Public Benefit:**

The trustees have complied with the duty as laid out in Section 4 of Chapter 1 of the Charities Act 2011 to have due regard to public benefit guidance and do not rely on their own assumptions regarding the public benefit of Baby Basics UK. Our staff regularly consult with the agencies Baby Basics works with to understand whether our activities are to the public benefit and this information is fed back to the trustees.

Those who are supported by Baby Basics UK are people who would otherwise lack the basic necessities of clothes, toiletries and essential equipment such as cots for their babies and children. Baby Basics UK provides these items free of charge. Referrals are made through health care professionals and other agencies working closely with the families – their referrals are made based on the need they see through their interaction with the families and Baby Basics does not make further judgements or assessments, choosing to rely on the professional judgements of those who are working alongside the families. All items are given away without distinction of race, sex, sexual orientation, age, nationality, disability or political or religious beliefs.

Baby Basics UK supports other teams so that more families can be provided with essential items in areas of the country beyond the reach of the Sheffield base. They will do this with the benefit of our experience and guidance making their local project safer and more sustainable.

We do not believe that there is any detriment or harm arising from carrying out our organisation's aims and we are not aware of any wide spread views among others that such detriment or harm may arise.

**Who benefits?**

Families, babies and children living in conditions of need, hardship or distress by reason of their social and / or economic circumstances will benefit from our aims and activities. They will be identified for Baby Basics UK by front line agency workers who request the provision of clothing etc. on behalf of their clients. The needs identified by the agency worker will be our guide for determining where provision is to be given. No persons are excluded from accessing provision from Baby Basics UK, our stipulation is only that they are referred by a front line agency and do not self-refer and are not referred by a family member.

**Operations:**

During this period Baby Basics Sheffield provided 6209 items of support to vulnerable families in the Sheffield area via midwives, health visitors and other agencies including other charities operating within the city. These items include 454 Moses baskets starter packs (these packs are made up of a Moses basket packed with clothing, bedding, towels and toiletries such as nappies, wipes and maternity towels and many other items – it is designed to provide the basics for a baby to cover the first couple of weeks of life), 1136 clothing bundles, 393 pram & pushchairs and 204 cot/cotbeds/Toddlerbeds. We have continued to provide Care Packages which give a family toiletries for 2 weeks. During the ongoing Covid -19 Pandemic care packages and nappies were in high demand. This year we provided 1260 Care Packages and 1711 Nappies Packages of support.

The agencies we gave through during his period include but are not limited to midwives, health visitors, social workers, Multi Agency Support Teams and other charities such as The Red Cross, Shelter and The Refugee Council.

Throughout the Covid-19 Lockdown we also took referrals from schools and food banks to try and ensure that families were still able to access our support when health and social care professionals were unable to work with them face to face.

Baby Basics Sheffield has a team of 35 volunteers who give their time to assist in the running of the project. During the Covid -19 Pandemic some of our older aged volunteers were unable to volunteer in order to protect them. We have been lucky enough to recruit volunteers who assisted us during this time and some have continued to volunteer post lockdowns

During this period our centres across the UK have distributed 20034 items of support of which 3214 were Moses Basket Starter Packs.

Nationally during this time Baby Basics UK helped to launch 14 new Baby Basics centres in local churches and community organisations. We continued to support the existing centres and at the end of this period there were 55 Baby Basics centres across the country working within and accountable to local churches and community groups. These centres work to standards of best practice and guidelines provided by Baby Basics UK and are supported by our team in Sheffield.

Unfortunately we have not been able to run out usual in person training sessions due to the ongoing Covid -19 Pandemic. We have however introduced Regional Hubs to ensure that each centre is receiving the 1-2-1 support that they need. Each Regional Hub is led by an established and experienced Baby Basics Centre in the region they support.

Thanks to our wonderful 50 for 50 Campaign which we launched in April 2021 we have been able to raise funds to open a National Warehouse.

The National Warehouse opened on the 1 of August 2021 and is now not only housing and distributing our corporate donations to our centres around the UK, but is also delivering direct support to Afghan refugees who have been evacuated from Kabul. We are working with a coalition of charities called Afghan Welcome to deliver this piece of work, which is headed by Krish Kandiah. 60

**Staffing:**

In April 2020 we recruited Bethany Millward as Maternity Leave Cover for our Sheffield Co-Ordinator

In September 2020 the hours of the Sheffield Co-ordinator were increased to 37.5 hours per week.

In September 2020 the hours of the Reception Admin for Baby Basics UK & Sheffield were increased to 20 hours per week.

In September we recruited Samantha Pegg as Marketing & Social Media Co-Ordinator (15 Hours per week)

**Finances:**

During this period Baby Basics UK & Sheffield have received grants from South Yorkshire Community Foundation, Tesco Bags for Help, Rosa Foundation, Jerusalem Trust & National Lottery Community Fund.

Baby Basics UK has undertaken a number of fundraising initiatives over this period including our 50 for 50 Campaign which celebrated the opening of our 50th centre and raised money to open our National Warehouse.

Baby Basics UK occasionally has an excess of clothing donated to the project, this is often donated on to local charity shops with the permission of the original donor or if the item is not in a good enough condition for resale it can be sold by weight for rags.

The franchised Baby Basics centres from around the UK pay fees to be part of our network and to have access to the resources and support we offer. These fees are set at a low rate so as not to exclude organisations from receiving our help based on their own finances whilst representing a commitment to Baby Basics and the network of centres.

Baby Basics has a small number of committed givers who donate monthly to us, we also receive numerous one off donations from individuals and groups who wish to contribute to our work. Where possible we reclaim the Gift Aid on these donations.

**Governance:**

There has been no changes to our Trustees during this period.

**Future Plans:**

To continue to grow the UK network of centres and aim to have 60 centres by August 2022.

To continue to develop and deliver a series of training days for other Baby Basics centres across the UK.

To grow the board of trustees further by a minimum of 1 person, bringing in the skills and expertise needed for strong governance and a sustainable future for Baby Basics.

To continue to develop the work of our National Warehouse in supporting families resettling in the UK through emergency crisis.

To investigate the potential of developing the work of Baby Basics UK to Europe.

**Remuneration:**

All trustees give their time voluntarily and receive no remuneration.

Volunteers and members of staff can claim back expenses in line with our expenses policy.

All staff salaries are decided by reviewing the salary scale by looking at comparable positions within the sector. Salaries are agreed by the board of trustees.

**Reserves Policy:**

Baby Basics UK reserves policy remains at 4 months operating costs. If necessary, the trustees will tolerate a reduction in reserves to a minimum of three months, provided there is a plan in place to increase reserves at the earliest opportunity.

This will allow Baby Basics UK a buffer to accommodate fluctuations in income and if necessary enable management to consider how to reduce spending while fundraising initiatives are completed to generate income. Our desire to maintain a level of reserves equal to four months running costs is to provide our staff and those who rely on our services with a degree of security.

Baby Basics UK recognises the valuable contribution of the following key organisations who have supported our work during the period:

The Cinnamon Network.

St Luke's Church - Lodge Moor.

Sheffield City Council

South Yorkshire Community Foundation

Rosa Foundation

The Jerusalem Trust

The National Lottery Community Fund

HRH The Duchess of Cambridge

The Royal Foundation

Silver Cross Ltd

Mamas & Papas Lts

Nuby UK

Rainbow Designs Ltd

Our Patron – Rev. Kate Bottley

And of course, our many donors and fantastic volunteers.

CHARITY COMMISSION FOR ENGLAND AND WALES

| Baby Basics UK | 1168099 |
|---|---|

# Receipts and payments accounts

CC16a

| For the period from | 1.9.19 | To | 31.8.20 |
|---|---|---|---|

## Section A Receipts and payments

| | Unrestricted funds to the nearest £ | Restricted funds to the nearest £ | Endowment funds to the nearest £ | Total funds to the nearest £ | Last year to the nearest £ |
|---|---|---|---|---|---|
| **A1 Receipts** | | | | | |
| Donations | 1,607 | 24,939 | | 26,546 | 29,807 |
| Grants | 10,000 | 118,608 | | 128,608 | 89,077 |
| Fees | 15,490 | | | 15,490 | 9,486 |
| Fundraising Intiatives | 34,163 | | | 34,163 | 10,849 |
| Gift Aid | | - | - | - | 1,619 |
| ***Sub total** (Gross income for AR)* | 61,260 | 143,547 | - | 204,807 | 140,838 |
| **A2 Asset and investment sales, (see table).** | | | | | |
| | - | - | - | - | |
| | - | - | - | - | - |
| ***Sub total*** | - | - | - | - | - |
| ***Total receipts*** | 61,260 | 143,547 | - | 204,807 | 140,838 |
| **A3 Payments** | | | | | |
| Salaries (inc NI, Pensions) | 45,847 | 36,915 | - | 82,762 | 69,383 |
| Training | 1,800 | | - | 1,800 | 3,049 |
| Rent | | 34,616 | | 34,616 | 16,250 |
| Utilities | - | 4,189 | - | 4,189 | 8,415 |
| Insurance | 589 | | | 589 | 549 |
| Phones | 407 | | | 407 | 419 |
| Microsoft | 121 | | | 121 | 132 |
| Payroll | 250 | | | 250 | 450 |
| Stationary | 1,561 | | | 1,561 | 1,047 |
| Postage | 1,863 | | | 1,863 | 1,067 |
| **Equipment** | 1,655 | 20,872 | | 22,527 | 9,344 |
| Sundries | 146 | | | 146 | 592 |
| **Toillitries** | | 7,957 | | 7,957 | 6,007 |
| Mattresses | | 7,870 | | 7,870 | 4,453 |
| Poly Bags | 863 | | | 863 | 444 |
| Brown Bags | 1,143 | 384 | | 1,527 | 384 |
| Extraordinary requests | 851 | 500 | | 1,351 | 500 |
| Hospitality | 1,808 | | | 1,808 | 1,768 |
| Fundraising Expenses | 4,817 | - | - | 4,817 | 392 |
| Volunteer Expenses | - | - | - | - | 23 |
| Travel | 740 | | - | 740 | 877 |
| Accomodation | 350 | | - | 350 | 984 |
| Subsistence | 223 | | | 223 | 173 |
| Recruitment | - | - | | - | - |
| UK Network | | 30,243 | | 30,243 | 10,644 |
| Premises Move | 600 | - | - | 600 | - |
| ***Sub total*** | 65,635 | 143,547 | - | 209,182 | 137,346 |
| **A4 Asset and investment purchases. (see table)** | | | | | |
| | - | - | - | - | |
| | - | - | - | - | |
| ***Sub total*** | - | - | - | - | - |
| ***Total payments*** | 65,635 | 143,547 | - | 209,182 | 137,346 |
| ***Net of receipts/(payments)*** | - 4,375 | 0 | - | - 4,375 | 3,591 |
| **A5 Transfers between funds** | - | - | - | - | - |
| **A6 Cash funds last year end** | 97,134 | - | - | 97,134 | 93,543 |
| ***Cash funds this year end*** | 92,759 | 0 | - | 92,759 | 97,134 |

## Section B Statement of assets and liabilities at the end of the period

**B1 Cash funds**

| Categories | Details | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Endowment funds to nearest £ |
|---|---|---|---|---|
| | | - | - | - |
| | | - | - | - |
| | | - | - | - |
| | ***Total cash funds*** (agree balances with receipts and payments account(s)) | - | - | - |

**B2 Other monetary assets**

| Details | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Endowment funds to nearest £ |
|---|---|---|---|
| | - | - | - |
| | - | - | - |
| | - | - | - |
| | - | - | - |
| | - | - | - |
| | - | - | - |

**B3 Investment assets**

| Details | Fund to which asset belongs | Cost (optional) | Current value (optional) |
|---|---|---|---|
| | | - | - |
| | | - | - |
| | | - | - |
| | | - | - |
| | | - | - |

**B4 Assets retained for the charity's own use**

| Details | Fund to which asset belongs | Cost (optional) | Current value (optional) |
|---|---|---|---|
| | | - | - |
| | | - | - |
| | | - | - |
| | | - | - |
| | | - | - |
| | | - | - |
| | | - | - |
| | | - | - |
| | | - | - |
| | | - | - |

**B5 Liabilities**

| Details | Fund to which liability relates | Amount due (optional) | When due (optional) |
|---|---|---|---|
| | | - | |
| | | - | |
| | | - | |
| | | - | |
| | | - | |

Signed by one or two trustees on behalf of all the trustees

| Signature | Print Name | Date of approval |
|---|---|---|
| | Cat Ross | 01/06/2022 |

CHARITY COMMISSION FOR ENGLAND AND WALES

# Independent examiner's report on the accounts

## Section A Independent Examiner's Report

**Report to the trustees/ members of**: Charity Name: BABY BASICS UK

**On accounts for the year ended**: 31 AUGUST 2021 | **Charity no (if any)**: 1168099

**Set out on pages**: (remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended .

**Responsibilities and basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

** Please delete the words in the brackets if they do not apply.*

**Signed:** Debi Jones **Date:** 30/5/22

**Name:** DEBI JONES

**Relevant professional qualification(s) or body (if any):**

**Address:** Parkside Payroll, 30 Bingham Park Rd
Sheffield
S11 7ND

## Section B Disclosure

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**