

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.

Baby Basics UK

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 nappies.

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.

Baby Basics UK

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

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.

Baby Basics UK

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

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: £146,547) 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:



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 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 am 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: S Cochrane

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	Restated - see note 15					
		Unrestricted funds	Restricted funds	Total 2022	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		<u>84,740</u>	<u>117,706</u>
 Creditors: amounts falling due within one year	12	(34,494)	(18,012)
 Net current assets		<u>50,246</u>	<u>99,694</u>
 Total assets less current liabilities		<u>50,246</u>	<u>99,694</u>
 Creditors: amounts falling due after more than one year		-	-
 Total net assets		<u><u>50,246</u></u>	<u><u>99,694</u></u>
 Funds of the Charity			
General funds		3,247	99,694
Restricted funds	13	46,999	-
 Total funds	14	<u><u>50,246</u></u>	<u><u>99,694</u></u>

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



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

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

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 utilities 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 allocated 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)
	<u>3,247</u>	<u>46,999</u>	<u>50,246</u>
<i>Net assets by fund - Prior year (restated)</i>	<i>General funds £</i>	<i>Restricted funds £</i>	<i>2021 Total £</i>
Current assets	117,706	-	117,706
Current liabilities	(18,012)	-	(18,012)
	<u>99,694</u>	<u>-</u>	<u>99,694</u>

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
	<u>35,000</u>	<u>35,000</u>

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.