

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

Heledd Fflur Iago

Resigned 01/11/2022

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.

Baby Basics UK

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.



Baby Basics UK

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

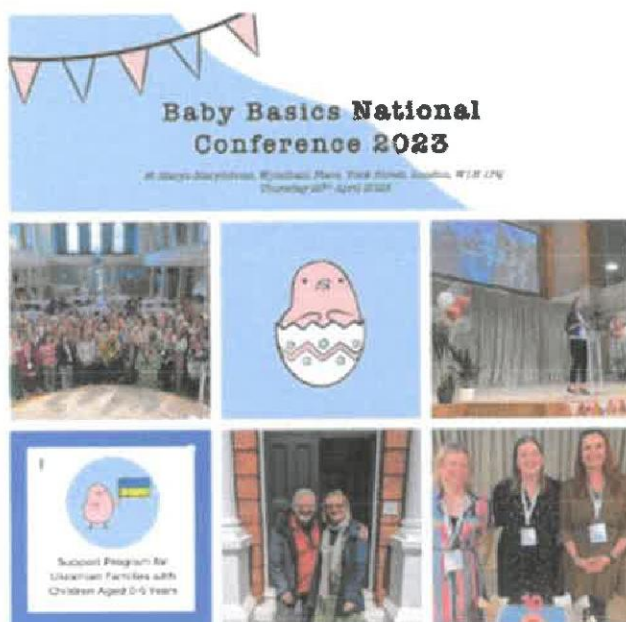
Review of activities (continued)

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.

Baby Basics UK

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

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)

Baby Basics UK

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:

 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 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 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
Trustee/ Treasurer

B. Wilson 20/5/24

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.

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

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

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

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 utilities 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	-	-	-

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

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 utilities 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.

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

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

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

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)	-	-
	<u>46,999</u>	<u>142,629</u>	<u>(189,628)</u>	<u>-</u>	<u>-</u>

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
	<u>-</u>	<u>323,258</u>	<u>(276,259)</u>	<u>-</u>	<u>46,999</u>

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

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