

**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.

## **Baby Basics UK**

### **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.

## **Baby Basics UK**

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

#### **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 to 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.

## **Baby Basics UK**

### **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.

## **Baby Basics UK**

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

#### **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.

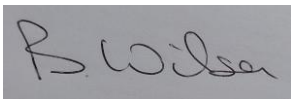
The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, 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 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.

*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**

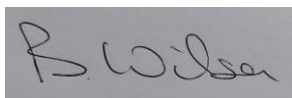
	Notes	Unrestricted funds £	Restricted funds £	Total 2025 £	Unrestricted funds £	Restricted funds £	Total 2024 £
<b>Income from:</b>							
Donations and grants	2	335,498	414,650	750,148	170,334	396,721	567,055
Charitable activities	5	30,282	-	30,282	21,813	-	21,813
Other activities		17,675	-	17,675	31,111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

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

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

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**

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

## **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 depreciation. A de minimus 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
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**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.

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

**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	-	-	-
	<b>335,498</b>	<b>414,650</b>	<b>750,148</b>	<b>170,334</b>	<b>396,721</b>	<b>567,055</b>

**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
	<b>659,345</b>	<b>90,803</b>	<b>750,148</b>	<b>441,639</b>	<b>125,416</b>	<b>567,055</b>

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

**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
	<b>30,282</b>	<b>-</b>	<b>30,282</b>	<b>21,813</b>	<b>-</b>	<b>21,813</b>

**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
	<b>280</b>	<b>-</b>	<b>280</b>	<b>12,967</b>	<b>-</b>	<b>12,967</b>

**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
<b>Support costs:</b>							
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
		<b>428,465</b>	<b>426,097</b>	<b>854,562</b>	<b>183,921</b>	<b>275,705</b>	<b>459,626</b>

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.



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

**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
	<b>445,409</b>	<b>409,153</b>	<b>854,562</b>	<b>137,670</b>	<b>321,956</b>	<b>459,626</b>

**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
	<b>316,496</b>	<b>92,657</b>	<b>409,153</b>	<b>213,882</b>	<b>108,074</b>	<b>321,956</b>

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
	<b>242,057</b>	<b>188,083</b>

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**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Independent examination fee	<u>3,420</u>	<u>2,340</u>

## **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**

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

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

**16 Stock**

	<b>2025</b>	2024
	<b>£</b>	£
Purchased items held for charitable activities	36,738	17,158
Donated items held for charitable activities	46,755	56,255
	<u><b>83,493</b></u>	<u><b>73,413</b></u>

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

**17 Debtors**

	<b>2025</b>	2024
	<b>£</b>	£
Trade debtors	2,083	-
Prepayments	6,373	2,043
	<u><b>8,456</b></u>	<u><b>2,043</b></u>

**18 Creditors: amounts falling due within one year**

	<b>2025</b>	2024
	<b>£</b>	£
Trade creditors	51	-
Accruals	3,499	2,340
HMRC and social security	2,486	3,677
Other creditors	1,849	1,541
	<u><b>7,885</b></u>	<u><b>7,558</b></u>

**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
	<u><b>89,877</b></u>	<u><b>414,650</b></u>	<u><b>(426,097)</b></u>	<u><b>-</b></u>	<u><b>78,430</b></u>

**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.

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

**19 Restricted funds (continued)**

*Prior year comparison -*

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

**20 Net assets by fund**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2025 Total</b>
	£	£	£
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)
	<u>162,136</u>	<u>78,430</u>	<u>240,566</u>
<i>Net assets by fund - Prior year</i>	<i>Unrestricted funds</i>	<i>Restricted funds</i>	<i>2024 Total</i>
	£	£	£
<i>Fixed assets</i>	30,620	-	30,620
<i>Stock held for distribution to beneficiaries</i>	73,413	-	73,413
<i>Current assets (excluding stock)</i>	110,951	89,877	200,828
<i>Current liabilities</i>	(7,558)	-	(7,558)
	<u>207,426</u>	<u>89,877</u>	<u>297,303</u>

**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:

	<b>2025</b>	<b>2024</b>
	£	£
Within 1 year	42,260	43,025
Between one and five years	197,659	-
	<u>239,919</u>	<u>43,025</u>

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

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

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
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	<b><u>(66,675)</u></b>	<b><u>113,893</u></b>