

**Leeds Baby Bank**

Charity number 1179029

**Annual Report and Financial Statements**  
**for the year ended 31 March 2025**



**WYCAS**  
COMMUNITY ACCOUNTING  
WEST YORKSHIRE

**Leeds Baby Bank**

**Annual Report and Financial Statements**  
**for the year ended 31 March 2025**

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**Prepared by West Yorkshire Community Accountancy Service CIO**

# Leeds Baby Bank

## Trustees' report for the year ended 31 March 2025

### Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Chantal Nogbou	Co Chair, Co Treasurer	
Faye Freeman	Co Chair, Co Treasurer	
Emma Gledhill		Resigned 7 October 2024
Rachel Robinson		
Laura Bennett	Secretary	Resigned 3 October 2025
Mathew Deering		
Naberay McGuffie		Resigned 30 May 2024
Charity number	1179029	Registered in England and Wales

Registered and principal address	Bankers
European House	Lloyds Bank
93 Wellington Road	65-68 Briggate
Leeds	Leeds
LS12 1DZ	LS1 6LH

### Independent examiner

Katy Sargeant

### West Yorkshire Community Accountancy Service CIO

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

### Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) foundation formed on 3 July 2018 and is governed by a constitution.

### Method of recruitment and appointment of trustees

The trustees are appointed by the trustees following an official recruitment process.

# **Leeds Baby Bank**

## **Trustees' report (continued) for the year ended 31 March 2025**

### **Objectives and activities**

#### **The charity's objects**

To relieve poverty among families with young children, principally aged 0 to 4, and pregnant women, in conditions of need, hardship or distress within the Leeds area, for the public benefit, by:

- a) providing essential equipment and other items for children aged 0 to 4 and pregnant women.
- b) providing support through groups, drop-ins, events and projects benefitting the wider family.
- c) providing information on local agencies, charities or groups who may offer further support.

#### **The charity's main activities**

The Leeds Baby Bank provides pre-loved maternity, baby and toddler essentials to families in need across Leeds.

#### **Public benefit statement**

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular prevention or relief of poverty.

#### **Achievements and performance**

During 2024-25 we saw demand for our services increase, both in referrals and at our Outreach service in the community. We saw an increase in particular in the number of families requiring beds for their babies and young children, especially around the winter months.

The whole Leeds Baby Bank team worked hard to support families in need, providing essential baby items and equipment. In 2024 we fulfilled 2346 referrals, 21 more than 2023. We reached over 160 people a month across our 4 outreach venues.

#### **Financial review**

The net income for the year was £52,879, including net income of £49,981 on unrestricted funds and net income of £2,898 on restricted funds after transfers.

#### **Reserves policy**

The charity's free reserves, excluding fixed assets, at the year end were £223,296.

Within this figure is £68,335 which represents the spend to the year end on the new unit renovations. As the improvements were not complete by 31 March, this amount has been treated as an asset under construction with current assets. This brings the actual free reserves figure down to £154,961 at year end.

Our target reserves fund is set at £83,000 to ensure ongoing charity activities. This is to cover approximately six months of premises costs and three months of all other expenditure lines in the budget. This level of reserves would enable us to continue our work supporting families by providing baby items and equipment, as well as delivering the Outreach programme on a weekly basis.

The trustees recognise that reserves are currently significantly in excess of the £83,000 stated in the policy, however the charity has a major refurbishment project currently in progress which is on-going into 2025/26 financial year, which will be funded from unrestricted reserves, along with other donations and grants.

Approved by the board of trustees on 26/1/2026

Chantal Nogbou (Trustee)

# **Leeds Baby Bank**

## **Independent examiner's report to the trustees of Leeds Baby Bank**

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 March 2025, which are set out on pages 5 to 11.

### **Responsibilities and basis of report**

As the charity trustees of the CIO 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 CIO's accounts as carried out under section 145 of the 2011 Act. 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.

### **Independent examiner's statement**

Since the CIO's gross income exceeded £250,000 your examiner must be a fellow 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 fellow of ACA 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 Charities Act;
- 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.

Katy Sargeant

29/1/2026

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**Leeds Baby Bank**  
**Statement of Financial Activities**  
**(including summary income and expenditure account)**  
**for the year ended 31 March 2025**

	Notes	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
<b>Income from:</b>					
Grants and donations	(2)	134,465	169,252	303,717	333,648
Bank interest		1,145	-	1,145	480
<b>Total income</b>		<u>135,610</u>	<u>169,252</u>	<u>304,862</u>	<u>334,128</u>
<b>Expenditure on:</b>					
Wages, NI and pensions	(3)	34,678	46,138	80,816	71,275
Payroll charges		720	-	720	720
Travel and transport		-	-	-	113
Van running costs		1,480	502	1,982	1,866
Utilities		2,961	1,092	4,053	5,569
Volunteer expenses		65	-	65	19
Resources for referrals		35,655	105,523	141,178	161,037
Resources for unit		149	-	149	3,900
Printing, postage and stationery		222	-	222	216
Phone		1,195	478	1,673	1,434
Computers, IT and software		462	-	462	391
Training		1,575	-	1,575	947
Database		2,832	-	2,832	2,664
Fundraising costs		468	-	468	274
Insurance		1,759	875	2,634	2,788
Gifts		1,202	-	1,202	300
Independent examination		1,980	-	1,980	1,386
Other expenses		486	-	486	989
Rent and premises costs		820	1,322	2,142	1,348
Depreciation		-	-	-	3,125
Interest paid on HP		-	-	-	638
Recruitment		520	5,000	5,520	-
Professional services		1,177	647	1,824	-
<b>Total expenditure</b>		<u>90,406</u>	<u>161,577</u>	<u>251,983</u>	<u>260,999</u>
<b>Net income / (expenditure)</b>		<u>45,204</u>	<u>7,675</u>	<u>52,879</u>	<u>73,129</u>
<b>Transfers between funds</b>		<u>4,777</u>	<u>(4,777)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<u>49,981</u>	<u>2,898</u>	<u>52,879</u>	<u>73,129</u>
<b>Fund balances brought forward</b>		<u>173,315</u>	<u>16,712</u>	<u>190,027</u>	<u>116,898</u>
<b>Fund balances carried forward</b>	(4)	<u>223,296</u>	<u>19,610</u>	<u>242,906</u>	<u>190,027</u>

All incoming resources and resources expended derive from continuing activities.

**Leeds Baby Bank**  
**Balance sheet**  
**as at 31 March 2025**

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Current assets</b>				
Debtors and prepayments	(5) 69,797	-	69,797	8,080
Cash at bank and in hand	(6) 157,123	19,610	176,733	183,907
<b>Total current assets</b>	<u>226,920</u>	<u>19,610</u>	<u>246,530</u>	<u>191,987</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Creditors and accruals	(7) 3,624	-	3,624	1,960
<b>Total current liabilities</b>	<u>3,624</u>	<u>-</u>	<u>3,624</u>	<u>1,960</u>
<b>Net current assets / (liabilities)</b>	<u>223,296</u>	<u>19,610</u>	<u>242,906</u>	<u>190,027</u>
<b>Net assets</b>	<u>223,296</u>	<u>19,610</u>	<u>242,906</u>	<u>190,027</u>
<b>Funds</b>				
Unrestricted funds	223,296	-	223,296	173,315
Restricted funds	-	19,610	19,610	16,712
<b>Total funds</b>	<u>223,296</u>	<u>19,610</u>	<u>242,906</u>	<u>190,027</u>

The financial statements were approved by the board of trustees on 26/1/2026

Chantal Nogbou (Trustee)

# **Leeds Baby Bank**

## **Notes to the accounts**

### **for the year ended 31 March 2025**

#### **1 Accounting policies**

##### **Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice:

Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

##### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

##### **Grants and donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

##### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

##### **Tangible fixed assets**

Tangible fixed assets costing more than £1,000 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Motor vehicles: over 4 years

##### **Pensions**

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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



**Leeds Baby Bank**  
**Notes to the accounts continued**  
**for the year ended 31 March 2025**

<b>2 Grants and donations</b>	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Anderson Anderson & Brown (AAB)	-	3,000	3,000	-
Anton Jurgens Charitable Trust	5,000	-	5,000	-
Asda Foundation	-	1,004	1,004	1,000
Baby Bank Alliance	1,200	-	1,200	-
King Charles III Charitable Trust	-	5,000	5,000	5,000
Leeds Christian Community Trust (LCCT)	-	44,000	44,000	44,750
Leeds Community Foundation (LCF)	-	23,000	23,000	3,240
Morrisons Foundation	-	10,000	10,000	-
Sir George Martin Trust	-	3,000	3,000	3,000
Skipton Building Society	-	3,000	3,000	-
St James's Place Charitable Trust	-	10,000	10,000	-
HSBC Foundation	-	25,000	25,000	-
The Liz and Terry Bramall Foundation	-	5,000	5,000	-
Toy Trust	-	2,500	2,500	-
Trusthouse Charitable foundation	-	29,748	29,748	-
Wade's Charity	-	5,000	5,000	6,000
Groundwork Comic Relief	-	-	-	6,300
The DWF Foundation	-	-	-	2,100
The Keith Howard Foundation	-	-	-	10,000
The National Lottery Community Fund (NCLF)	-	-	-	68,624
Brelms Trust	-	-	-	5,000
Other grants and donations incl gift aid	128,265	-	128,265	178,634
	<u>134,465</u>	<u>169,252</u>	<u>303,717</u>	<u>333,648</u>

<b>3 Staff costs and numbers</b>	2025	2024
	£	£
Gross salaries	78,664	70,080
Social security costs	5,774	4,314
Employment allowance	(5,000)	(4,314)
Pensions	1,378	1,195
	<u>80,816</u>	<u>71,275</u>

The average number of employees during the year was 4.3, being an average of 3 full time equivalent (2024: 4, 2.7 FTE). There were no employees with emoluments above £60,000.

<b>Defined contribution pension scheme</b>	2025	2024
	£	£
Costs of the scheme to the charity for the year	1,378	1,195
Amount of any contributions outstanding at the year end	469	205

**Leeds Baby Bank**  
**Notes to the accounts continued**  
**for the year ended 31 March 2025**

<b>4 Restricted funds</b>	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Asda Foundation	-	1,004	1,004	-	-
LCCT Hse'd Support Fund (HSF)	-	44,000	44,000	-	-
HSBC Foundation	-	25,000	10,390	-	14,610
LCF Jimbo's Fund	-	20,000	20,000	-	-
The Keith Howard Foundation	9,060	-	9,060	-	-
King's Coronation Food Project	5,000	5,000	5,000	-	5,000
The Liz and Terry Bramall Fnd'n	-	5,000	5,000	-	-
Morrisons Foundation	-	10,000	10,000	-	-
AAB	-	3,000	3,000	-	-
Sir George Martin Trust	1,777	3,000	-	(4,777)	-
Skipton Building Society	-	3,000	3,000	-	-
St James's Place	-	10,000	10,000	-	-
LCF Stay Well this Winter	-	3,000	3,000	-	-
Toy Trust	-	2,500	2,500	-	-
Trusthouse Charitable Foundation	-	29,748	29,748	-	-
Wade's Charity	-	5,000	5,000	-	-
Brelms Trust	815	-	815	-	-
NCLF - Cost of Living fund	60	-	60	-	-
	<u>16,712</u>	<u>169,252</u>	<u>161,577</u>	<u>(4,777)</u>	<u>19,610</u>

<b>Fund name</b>	<b>Purpose of restriction</b>
Asda Foundation	To fund essential items such as formula and baby food.
LCCT Hse'd Support Fund (HSF)	To fund essential items for families in Leeds.
HSBC Foundation	To support the Outreach project.
LCF Jimbo's Fund	Funding wages of the unit manager and the driver role.
The Keith Howard Foundation	To fund essential items for families in Leeds.
King's Coronation Food Project	To support the Outreach project.
The Liz and Terry Bramall Fnd'n	For the recruitment costs of the role of charity manager and driver.
Morrisons Foundation	Towards the costs of Moses baskets and beds.
AAB	Towards the cost of prams.
Sir George Martin Trust	Supporting families experiencing poverty. The transfer related to contributions made to the renovations costs of the new unit, which will be capitalised on completion next year.
Skipton Building Society	Moses baskets and cot beds
St James's Place	Towards the cost of prams and beds.
LCF Stay Well this Winter	For coats & beds for children
Toy Trust	For nursery equipment.
Trusthouse Charitable Foundation	For core running costs.
Wade's Charity	Towards the cost of prams.
Brelms Trust	Funding of the charity's van which is used for delivering to families and collecting donations.
NCLF - Cost of Living fund	To fund essential items for families and core costs.

**Leeds Baby Bank**  
**Notes to the accounts continued**  
**for the year ended 31 March 2025**

<b>6 Debtors and prepayments</b>	2025	2024
	£	£
Debtors	-	6,250
Prepayments	1,462	1,830
Assets under construction	68,335	-
	<u>69,797</u>	<u>8,080</u>

<b>7 Cash at bank and in hand</b>	2025	2024
	£	£
Cash at bank	176,611	183,904
Cash in hand	122	3
	<u>176,733</u>	<u>183,907</u>

<b>8 Creditors and accruals</b>	2025	2024
	£	£
Accruals	1,980	1,386
Taxation and social security	1,175	369
Other creditors	469	205
	<u>3,624</u>	<u>1,960</u>

**9 Related party transactions**

**Trustee expenses**

No trustee received any expenses during this year or the previous year.

**Trustee remuneration and benefits**

No trustee received any remuneration or benefit during this or the previous year.

**Remuneration and benefits received by key management personnel**

The total employee benefits received by key management personnel were £35,563 (previous year: £34,191).

**10 Operating leases**

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:	2025	2024
	£	£
Within one year	37,708	-
In the second to fifth years inclusive	159,792	-
Over five years from the balance sheet date	-	-
	<u>197,500</u>	<u>-</u>

# Leeds Baby Bank

## Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2025

	2025 Unrestricted funds £	2024 Unrestricted funds £	2025 Restricted funds £	2024 Restricted funds £	2025 Total funds £	2024 Total funds £
<b>Income</b>						
Grants and donations	134,465	178,384	169,252	155,264	303,717	333,648
Bank interest	1,145	480	-	-	1,145	480
<b>Total income</b>	<b>135,610</b>	<b>178,864</b>	<b>169,252</b>	<b>155,264</b>	<b>304,862</b>	<b>334,128</b>
<b>Expenditure</b>						
Wages, NI and pensions	34,678	29,048	46,138	42,227	80,816	71,275
Payroll charges	720	480	-	240	720	720
Travel and transport	-	113	-	-	-	113
Van running costs	1,480	1,160	502	706	1,982	1,866
Utilities	2,961	2,154	1,092	3,415	4,053	5,569
Volunteer expenses	65	19	-	-	65	19
Resources for referrals	35,655	12,793	105,523	148,244	141,178	161,037
Resources for unit	149	2,259	-	1,641	149	3,900
Printing, postage and stationery	222	99	-	117	222	216
Phone	1,195	1,434	478	-	1,673	1,434
Computers, IT and software	462	391	-	-	462	391
Training	1,575	947	-	-	1,575	947
Database	2,832	-	-	2,664	2,832	2,664
Fundraising costs	468	274	-	-	468	274
Insurance	1,759	2,709	875	79	2,634	2,788
Gifts	1,202	300	-	-	1,202	300
Independent examination	1,980	1,386	-	-	1,980	1,386
Other expenses	486	918	-	71	486	989
Rent and premises costs	820	-	1,322	1,348	2,142	1,348
Depreciation	-	3,125	-	-	-	3,125
Interest paid on HP	-	-	-	638	-	638
Recruitment	520	-	5,000	-	5,520	-
Professional services	1,177	-	647	-	1,824	-
<b>Total expenditure</b>	<b>90,406</b>	<b>59,609</b>	<b>161,577</b>	<b>201,390</b>	<b>251,983</b>	<b>260,999</b>
<b>Net income / (expenditure)</b>	<b>45,204</b>	<b>119,255</b>	<b>7,675</b>	<b>(46,126)</b>	<b>52,879</b>	<b>73,129</b>
<b>Transfers between funds</b>	<b>4,777</b>	<b>3,472</b>	<b>(4,777)</b>	<b>(3,472)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>49,981</b>	<b>122,727</b>	<b>2,898</b>	<b>(49,598)</b>	<b>52,879</b>	<b>73,129</b>
<b>Fund balances brought forward</b>	<b>173,315</b>	<b>50,588</b>	<b>16,712</b>	<b>66,310</b>	<b>190,027</b>	<b>116,898</b>
<b>Fund balances carried forward</b>	<b>223,296</b>	<b>173,315</b>	<b>19,610</b>	<b>16,712</b>	<b>242,906</b>	<b>190,027</b>