



Trustees' Annual Report for the period 21-22

Period start date			Period end date		
Day	Month	Year	Day	Month	Year
1	10	2021	30	09	2022
From			To		

Section A Reference and administration details

Charity name	EARLY ESSENTIALS UK
Other names charity is known by	EE
Registered charity number (if any)	1186657
Charity's principal address	123 Cheadle Old Road, Stockport Cheshire Postcode SK3 9RH

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Graham Leech	Chief Finance Officer	From 10/11/21	
2	Christine Scott			
3	Lee Leech			
4	Martin Austin			
5	Sarah Hope			
6	Natalie Hands			

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year
NONE	

Names and addresses of advisers –

No advisors are engaged by EE

Name of senior staff members –

Sarah Newton-Smith – 'Executive Officer', Co-founder and the only employed staff (part time)

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document	CONSTITUTION
How the charity is constituted	Charitable Incorporated Organisation (CIO)
Trustee selection methods	Appointed by existing Trustees under para#10 of constitution

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

This reporting year is from 1st October 2021 to 30th September 2022.

Early Essentials UK (EE), and from now on in this report, 'we/us/our', received confirmation on 29th November 2019 that we were entered onto the Register of Charities as a CIO – Charitable Incorporated Organisation. We have therefore been a CIO for nearly 3 years.

This is our third Trustees report as a charity/CIO. For the background information, how EE started in March 2015, and a short history of our operations, please refer to the 2020 TAR – Trustees Annual Report.

EE UK is operated by a team known as Early Essentials Manchester, packing and delivering Moses Baskets from rented premises in the M22 postcode areas of south Manchester. We thank The Message Trust for their generous and much appreciated use of their various premises.

There continue to be satellite groups known as Early Essentials Stockport, Warrington, Peterborough, Whitby and Ballymoney, each operating in their local areas during this reporting year.

All our activities are undertaken by volunteers, except for one employed part-time Executive Officer.

The 'Covid-19' restrictions were eased during this reporting year so all six EE teams have operated with increasingly more freedom from the various restrictions imposed by Government. This has been a relief for all locations. Our volunteers have worked tirelessly to continue to sort, wash, stock, pack, and supply Moses Baskets throughout the period to meet a demand from the referring agencies that is 32% higher than the previous year. It is concerning that the demand for Moses baskets/starter packs is so high but the trustees are pleased that EE has been able to increase the level of service it has provided in this period, and no eligible referral has had to be turned-away.

Early Essentials operates for the 'public benefit' so does not 'gift' starter packs/Moses baskets directly to the eligible mothers, and therefore neither meets or knows the mothers and babies. The need is identified by 'referring agencies', and the professional staff/volunteers of these agencies apply to us explaining how the recipients meet the eligibility criteria. Our staff/volunteers then check the application and notify the referring agency whether or not the criteria are met, and if met, from where and when the starter pack can be collected by the referring agency.

EE Manchester's beneficiaries are all within Greater Manchester. Each of the five satellite team/location serves their local referring agency professionals and staff with beneficiaries in their local communities.

The trustees note that none of EE's activities involve or require face to face contact with vulnerable adults or children, and therefore there are no active safeguarding procedures necessary at this time. The trustees decided in July 2022 that a 'safeguarding' policy would be beneficial for the charity, the Executive Officer, and the volunteers, to maintain vigilance of the requirements to keep safeguarding under review. A Policy was agreed by the trustees in September 2022. The trustees will regularly review this.

Insurance cover in the name of EE UK was continued in this period. This provides Public and Employer's liability cover, and also includes cover for volunteers and material loss where packing and storage is in rented or leased property (at Manchester and Warrington).

All six trustees remained in post during this period including Graham Leech, Sarah Hope, and Martin Austin, who were approved to continue as trustees for a further 2 years by the trustees on 20 October 2021, and Lee Leech who was approved to continue as a trustee for a further 2 years by the trustees on 7 March 2022.

Section C

Objectives and activities

<p>Summary of the objects of the charity set out in its governing document</p>	<p>To relieve or prevent the financial hardship of parents or carers of new-born babies in the UK, in particular but not exclusively, by providing Moses baskets and items of baby clothing, bedding, toiletries and other essentials.</p>
<p>Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)</p>	<p>We provide emergency Moses Basket hampers or starter packs</p> <p>We provide Moses basket starter packs for the most vulnerable pregnant women, who would otherwise be unable to provide for their babies directly after birth. The women are referred to EE via either their midwife, health visitor, social worker or charity. Our criteria are that they must be 32 or more weeks pregnant and fall into one of the following categories:</p> <ul style="list-style-type: none"> (a) homeless (b) refugee/seeking asylum (c) fleeing domestic abuse (d) in serious financial crisis (e) ...or similar disadvantage. <p>The starter pack includes essentials such as: baby clothes, blankets, nappies, wipes, breast pads, maternity pads, toiletries for baby and mum, toys, a towel and a gift for mum. The items donated are either brand new or pre-loved. All items are carefully inspected and checked that they are in very good condition. These are packed into a Moses basket along with a mattress and wrapped, as a gift, in cellophane ready to be collected.</p> <p>The starter pack is collected from our EE premises by the referring third party agency staff, who then deliver the pack to the mother. We would also provide a Moses starter pack in special but equally urgent and needy circumstances, for example, tailored to the needs of a father and new-born baby where a mother and baby are separated at birth.</p> <p>All trustees have been provided with applicable information, and each have signed the required Trustee eligibility declaration which states the purposes and object of EE, including its underlying requirements for public benefit. The declaration regarding working with vulnerable groups is not signed as staff and volunteers and trustees do not work with vulnerable people including children. Trustees regularly review the main activities undertaken by EE in their trustee meetings.</p> <p>The public benefit requirements are met by implementing a referral process, maintaining an independence of the team leaders and volunteers from the choosing of which mums-to-be receive the benefit of a Moses basket. The health care and other professionals and staff of the referring agencies make a referral against set out criteria, and this referral is checked by a team leader. If the referral meets the 'public benefit' criteria, the agency staff are informed when a basket is ready for collection.</p>

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

We do not make grants to others, and do not undertake financial investment.

All our activities are undertaken by volunteers supported by our one paid part-time Executive Officer (EO).

Our work, of sorting, washing, and storing of clothing, the packing of baskets with the many items we provide, replenishing stock, collecting donations, disposal of unsuitable items, communicating with referring agencies, social media promotion, admin, and website updating, has continued as demand has increased, enabling us to meet the much higher numbers of baskets provided to needy Mums and particularly, to never have to turn-down a valid referral.

Public speaking/presentations, and the training and support of new volunteers, has resumed during this period.

Some volunteers, who are also trustees, are involved in decision making, accounting/book keeping, banking/financial transactions, policy/procedure writing, and attending trustee/members meetings.

The trustees extend heartfelt thanks and appreciation to all those who directly and indirectly volunteer and support the work of EE in providing the gifts of Moses Baskets packed to the brim with essentials.

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

Early Essential's (EE's) 'core' activity is the supply of packed Moses baskets/starter packs to 'referring agency' staff who deliver them to the needy or vulnerable Mums.

Please refer to each EE location's Facebook pages to see what achievements, successes, and highlights each location has reported through the year. These social media pages also identify our supporters - organisations, companies, schools, church groups, faith groups, and individuals who have made it possible to maintain and grow our 'core' activity.

All 6 existing EE locations have continued to operate during this period.

In this reporting year the numbers of baskets provided have been 617 across our 6 locations, which is a 32% increase on the previous 12 months total of 471.

LOCATION	Baskets THIS YEAR	Total since starting – start date
EE Manchester –	400 (+125)	1,570 March 2015
EE Stockport –	116 (+36)	810 July 2015
EE Warrington –	25 (-26)	231 March 2016
EE Peterborough –	42 (-5)	194 March 2017
EE Whitby -	16 (+11)	21 February 2021
EE Ballymoney –	24 (+11)	37 April 2021
Totals	623 (+152)	2,863

(Number in (xx) brackets shows the change compared to previous 12 months)

Our total baskets/starter packs provided since March 2015 is 2,863, which we find both humbling and sad. It highlights a tremendous need which we prefer didn't exist, but we are privileged to make a difference for this many babies and their mums.

EE functions with a heart to show unconditional love through a free gift to Mums in difficult circumstances, based on the verse "For God loved the world so much that he gave his only Son, so that everyone who believes in him may

not die but have eternal life.” *John 3:16 GNB*. We thank God for his continued provision of resources this year and since we started.

We give heartfelt thanks to all those who, during the year, donated goods and supplies that together make up a full Moses Basket. You are an essential and appreciated part of the work we do, and we thank you for joining us in meeting the needs of so many needy Mums. There are too many individuals to name, but thank you to each of you for giving so generously of new and ‘as-new’ used items. We also wish to thank the many community groups, churches and church groups, faith groups, schools, businesses and shops who give so generously or make/knit/crochet baby-items:- including Baba+Boo, BLM Solicitors, Childs Farm, Clare de Lune, Connect Christian Fellowship, Dunelm Stockport, Gatley KnitWits, Ivy Church Manchester, John Lewis & Partners Cheadle, Life Church Warrington, Link Case Management, Lok’nStore Warrington, Lush Manchester Arndale, Manchester Libraries, Morrisons Community Champions at Bredbury, Cheadle Heath, Chorlton, and Swinton, Neighbourhood Charity Crafters, Panache in Gatley, Read Manchester, Stotts Opticians, Tesco Community Champions at Baguley and Handforth Dean, Tesco Extra Walkden, The Connect Centre, The Message Trust and Message Enterprise Centre, Turves Road Co-Op, Usborne Books, Waitrose Poynton, and Whitby Co-Op.

The trustees thank the many individuals who have joined one of our location teams in sorting items and packing baskets, both regularly or just for a few hours; including a group of ladies from the Northern regional College Ballymoney campus.

We also give heartfelt thanks to individuals, groups, churches and companies who have so generously supported us financially this year. (See also the financial review at section E below).

Section E Financial review

Brief statement of the charity’s policy on reserves

Please refer to our Annual Accounts, published together with this Annual Report. We started the year with £12,058. Our Receipts were £41,705. Our Payments were £35,289. Our end of year balance is £18,474.

The increase in payments is spread over our whole operational costs: payments on supplies for starter packs have increased nearly £6,000 since the previous year; printing, promotion, website costs etc. are up over £370; payroll costs have increased by £7,711; and spending on assets, such as a laptop for the Executive Officer, racking and tables for our storage and packing units, is up over £1,300. These increased payments have been more than matched by an increase of nearly £25,000 receipts compared to the previous year.

Each starter pack we provide to a needy Mum would cost around £300 if the Moses Basket, mattress, and contents were all purchased new. However, the majority of these items have been donated by individuals, groups, organisations or companies (see 7th paragraph of section D above), leaving us to need to purchase only items that must be new or are needed to make good any shortfalls in the donated goods and supplies.

This means we are able to give away far more in value than we pay for. This year, we have given out 623 starter packs with a value of around £186,900 for an expenditure of £33,373 (excluding the costs of assets). This indicates a remarkable uplift/added value in financial terms: each starter pack worth around £300 costing Early Essentials less than £54 to provide. In the three years since becoming a charity, Early Essentials, from all six locations, has

given out over £457,000 value of starter packs with an expenditure of just under £66,000.

The trustees' written and agreed Reserves Policy is to maintain a 3 months financial continuity reserve, identifying payroll and lease of premises as outgoings necessary for EE's 'core activity'. £0 reserve is held whilst the Manchester unrestricted funds bank balance is greater than £8,500. At the end of the financial year 2022, this balance is £9,333. This is a healthy financial position, with which the Trustees are satisfied.

The trustees have agreed and issued three policy and procedures for trustee, staff and volunteer expenses in this period.

Disclosure about related party transactions in this reporting period:

- there are no trustees' remuneration and benefits;
- no trustees' expenses have been claimed or paid;
- transactions: an employment contract was entered into with EE's Executive Officer on 1st October 2021, with payroll set up for 2 days per week. One of the trustees, Christine Scott, is a 'related party', being the mother of the Executive Officer. Christine is neither present nor involved in any discussions and meetings concerning the performance, salary and payroll, nor terms and conditions of the appointed Executive Officer, leaving any meetings whilst these matters are discussed. The trustees consider and record this, and any other 'conflicts of interest' at the start of trustee meetings.
- there are no other transactions of this type.

Details of any funds materially in deficit

There are no funds materially in deficit.

Further financial review details *(Optional information)*

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

We do not have monies to invest. If and when we do, we shall prepare an investment policy.

Of the £41,705 receipts in the year, we received £23,950 in grants and funds, having received none in the previous reporting year. £20,950 of this funding is restricted to spending on the starter packs (Moses Baskets, mattresses and basket contents), and therefore shown as restricted funds in the accounts. Of the £18,474 end of year cash funds held, £7,829 of this is restricted funds yet to be spent.

We have received: -

£14,959 in donations from:

- (a) generous individuals or couples who give either regularly or by 'one-off' donations;
- (b) churches, Christian centres, and schools. Thank you to Ivy Church Manchester, Didsbury CofE primary school, Burnage Family Church, Elmwood Church; Life Church Warrington, and Baby Chat Mums,
- (c) retailers/companies/bank; thank you to, Lush Arndale, Stotts Opticians, and NatWest bank with apologies for a delayed setting-up of an Early Essentials UK bank account, and the Co-Op.

£2,057 from sponsorship raised by one of EE's founders, running the Tatton half marathon;

£738 in HMRC tax relief on individual's Gift-Aid donations,

and £23,950 in grants or funds: thank you to Manchester Relief in Need, the National Lottery Community Fund, Amazon Charitable Giving, Tesco Community Grant via Groundwork UK, and the Albert Hunt Trust.

Individuals have given to EE UK for the work of EE Manchester and EE UK, or for specified EE locations. The attached accounts are for all 6 Early Essentials locations combined. Many individuals and couples donate to us through 'Stewardship' on their web giving pages. We do not pay any subscription nor 'platform fee'. Stewardship pays us the donation plus any gift-aid tax relief, less a small percentage service fee. (Currently 3.5%)

We could not continue as a charitable service without the very generous financial support of all the above, and we thank you with grateful hearts.

Payments this year, rounded to the nearest whole %, and only listing line items greater than 1% (with the previous year's % shown in brackets), are identified as follows:

- | | | |
|-----|-------|---|
| 42% | (43%) | (a) supplies for Moses Baskets where- we do not have donations or - we must buy new, including Moses Baskets themselves |
| 2% | (2%) | (b) promotion including website development |
| 2% | (3%) | (c) miscellaneous items, including training |
| 15% | (25%) | (d) rent of premises for storage/sorting/packing |
| 1% | (3%) | (e) insurances |
| 33% | (18%) | (f) salary and payroll costs |
| 0% | (3%) | (g) fundraising |
| 5% | (3%) | (h) Laptop/shelving and racking etc: assets |

Each of these 'line items' support the key objectives of EE – to provide Moses Baskets pack full of essentials for a needy Mum and her new-born baby.

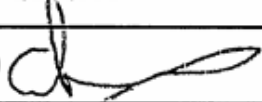
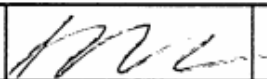
Section F Other optional information

Full details of the work of EE including: details of what we pack in baskets; a video showing what we do; contact details of all locations; testimonials from referring agency staff and mums who have received the baskets – and more – can be found on our website – <http://earlyessentials.org.uk>

The website also provides links to Facebook and other social media pages run by each location, or you can search Facebook for Early Essentials xxx and insert the location (xxx) in which you are interested.

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees		
Signature(s)		
Full name(s)	CHRISTINE SCOTT.	SARAH HOPE
Position (e.g. Secretary, Chair)	Trustee	Trustee
Date	13/07/2023	



CHARITY COMMISSION
FOR ENGLAND AND WALES

EARLY ESSENTIALS UK

#1186657

Receipts and payments accounts

CC16a

For the period
from

01/10/2021


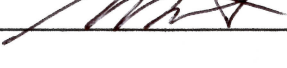
To

30/09/2022

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
donations (<i>voluntary receipts</i>)	14,959	-	-	14,959	15,782
grants/funds (<i>voluntary receipts</i>)	3,000	11,000	-	14,000	-
sponsorship	2,057	-	-	2,057	-
Emergency Covid19 funding/HM Government/National Lottery Community Fund etc	-	9,950	-	9,950	-
Bank interest	1	-	-	1	3
tax relief - Gift Aid claimed by EE	738	-	-	738	987
	-	-	-	-	-
Sub total (Gross income for AR)	20,755	20,950	-	41,705	16,772
A2 Asset and investment sales, (see table).					
none	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	20,755	20,950	-	41,705	16,772
A3 Payments					
supplies for Moses Baskets	1,600	13,121	-	14,721	9,040
printing, stationery, etcetera	548	-	-	548	27
promotion incl'g website development	187	-	-	187	334
Mother's Day gifts	112	-	-	112	25
miscellaneous and incidental costs	671	-	-	671	627
rent of premises	5,114	-	-	5,114	5,292
fundraising	-	-	-	-	555
Volunteers' expenses	-	-	-	-	-
Staff expenses	-	-	-	-	-
Trustees' expenses	-	-	-	-	-
payroll - 1 part-time Executive Officer	11,571	-	-	11,571	3,860
Insurances	450	-	-	450	559
Sub total	20,253	13,121	-	33,374	20,319
A4 Asset and investment purchases, (see table)					
shelving/racking/trolley/storage boxes	1,197	-	-	1,197	572
Laptop for office, promo flag on stand	718	-	-	718	-
Sub total	1,915	-	-	1,915	572
Total payments	22,168	13,121	-	35,289	20,891
Net of receipts/(payments)	- 1,413	7,829	-	6,416	- 4,119
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	12,058	-	-	12,058	16,177
Cash funds this year end	10,645	7,829	-	18,474	12,058

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

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Bank Account Manchester	9,333	6,202	-
	Bank Account Stockport	1,207	1,627	-
	Cash held Whitby and Stockport	105	-	-
	Total cash funds	10,645	7,829	-
	(agree balances with receipts and payments account(s))	OK	OK	OK
		Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets	tax relief (Gift Aid not yet claimed)	-	-	-
	donations received through Stewardship but not yet received	235	-	-
		-	-	-
B3 Investment assets	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
	none		-	-
			-	-
B4 Assets retained for the charity's own use	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
	Storage and packing- trolley, racking/shelving/tables etcetera	unrestricted	1,769	1,435
	Office equipment - laptop	unrestricted	558	558
	Promotional banner/flag	unrestricted	160	129
B5 Liabilities	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
	none		-	
			-	
Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval	
		GRAHAM P. LEECH	11/07/2023	
		MARTIN H. AUSTIN	11/07/2023	



Section A

Independent Examiner's Report

Report to the trustees

Early Essentials UK

On accounts for the year
ended

30 September 2022

Charity no
(if any)

1186657

Set out on pages

1-7

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30/09/2022.

Responsibilities and
basis of report

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

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

Independent
examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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:

Date:

14/07/2023

Name:

Keith Nelson

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

ICAEW

Address:

43 Park Avenue, Cheadle Hulme, Cheshire

Section B**Disclosure**

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

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

N/A