

HARTLEPOOL BABY BANK

England & Wales · Charity number 1191460

Details

Status Registered

Legal form Other

Registered 2020-09-24

Register [View on the Charity Commission register](#)

Contact

Address 29 Sedgewick Close
Hartlepool
TS24 9EU

Phone 07717337719

Email babybankhartlepool@gmail.com

Website www.hartlepoolbabybank.co.uk

Activities

Objects: THE PREVENTION AND RELIEF OF POVERTY AMONG SOCIALLY AND/OR ECONOMICALLY DISADVANTAGED INDIVIDUALS AND FAMILIES IN HARTLEPOOL WHO ARE PREGNANT OR HAVE CHILDREN AGED, IN PARTICULAR BUT NOT EXCLUSIVELY, UNDER 2 YEARS AND ARE UNABLE TO PROVIDE BASIC EQUIPMENT, CONSUMABLES, CLOTHING AND TOYS FOR BABIES AND CHILDREN BY SUPPLYING THEM WITH NEW AND RECYCLED ITEMS FREE OF CHARGE, OFFERING A LOAN SERVICE FOR CHILDCARE EQUIPMENT AND PROVIDING A SAFE SPACE AND SIGNPOSTING SERVICE WHERE THEY MAY ACCESS PEER TO PEER SUPPORT AND SUPPORT FROM EXTERNAL ORGANISATIONS WHO MAY BE ABLE TO ASSIST THEM WITH NEEDS ARISING FROM THEIR SOCIAL AND ECONOMIC DISADVANTAGE.

Activities: Hartlepool Baby Bank provides good quality new and used equipment to families with young children or pregnant women across Hartlepool and the surrounding area. We aim to provide maternity items, clothing, safe sleeping spaces and hygiene products whilst offering support, advice and signposting.

Classification

- **How:** Provides Services
- **What:** Disability, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, The General Public/mankind

Geography

- **Area of benefit:** LOCAL
- Hartlepool

Finances

Period end	Income	Expenditure	Assets	Employees
2025-02-28	£71,868	£68,348	-	-
2024-02-29	£90,769	£46,772	-	-
2023-02-28	£29,208	£19,957	-	-
2022-02-28	£26,528	£20,492	-	-

Trustees

Name	Role	Appointed
Emilie De Bruijn	Chair	2020-09-24
Dr Charlotte Louise Ayres Nicholson		2025-06-29
Guadalupe del Carmen Lainez Alvarez		2023-07-10
Sarah Louise Hart		2020-09-24
Sarah Louise Lavender		2022-01-19
Sophie Gregson		2020-09-24

HARTLEPOOL BABY BANK

England & Wales - Charity number 1191460

Accounts

Hartlepool Baby Bank
Unaudited Financial Statements
28 February 2025

TREMAINE

Chartered accountants
19 Tremaine Close
Hartlepool
TS27 3LE

Hartlepool Baby Bank

Financial Statements

Year ended 28 February 2025

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Hartlepool Baby Bank

Trustees' Annual Report

Year ended 28 February 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 28 February 2025.

Reference and administrative details

Registered charity name Hartlepool Baby Bank

Charity registration number 1191460

Principal office 29 Sedgewick Close
Hartlepool
TS24 9EU

The trustees

Emilie de Bruijn
Sarah Louise Lavender
Sarah Louise Hart
Sophie Gregson
Guadalupe del Carmen Lainez
Alvarez
Charlotte Louise Ayres Nicholson (Appointed 29 July 2025)

Independent examiner Julie Todd Tremaine Chartered Certified Accountant
19 Tremaine Close
Hartlepool
TS27 3LE

Structure, governance and management

The Charity Commission of England and Wales approved registration of Hartlepool Baby Bank on 24 September 2020, based upon its constitution adopted 19 July 2019 as amended on 18 September 2020.

The charity was previously an unregistered organisation operating under its adopted constitution dated 19 July 2019.

Hartlepool Baby Bank

Trustees' Annual Report *(continued)*

Year ended 28 February 2025

Objectives and activities

Hartlepool Baby Bank was established to provide:

The prevention and relief of poverty among socially and/or economically disadvantaged individuals and families in Hartlepool who are pregnant or have children aged, in particular but not exclusively, under 2 years and are unable to provide basic equipment, consumables, clothing and toys for babies and children by supplying them with:

- new and recycled items free of charge
- offering a loan service for childcare equipment
- providing a safe space and signposting service where they may access peer to peer support and support from external organisations who may be able to assist them with needs arising from their social and economic disadvantage.

Achievements and performance

Hartlepool Baby Bank provides good quality new and used equipment to families with young children or pregnant women across Hartlepool and the surrounding area. We aim to provide maternity items, clothing, safe sleeping spaces and hygiene products whilst offering support, advice and signposting.

Financial review

The total reserves of the charity as at 28 February 2025 amounts to £97,008, unrestricted funds of the charity amount to £62,432 of which free reserves (i.e. those not tied up in fixed assets and designated funds) amount to £62,432.

Reserves Policy and Risk Management

It is the policy of the charity to maintain unrestricted funds which are the free reserves of the charity, at a level which equates to approximately six to twelve months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs and to respond to emergencies.

The trustees actively review the major risks which the charity face on a regular basis. The trustees are mindful of the requirement to build up sufficient reserves to meet day to day running costs which will provide sufficient resources in the event of adverse conditions.

The trustees' annual report was approved on 16 September 2025 and signed on behalf of the board of trustees by:

Emilie de Bruijn
Trustee

Hartlepool Baby Bank

Independent Examiner's Report to the Trustees of Hartlepool Baby Bank

Year ended 28 February 2025

I report to the trustees on my examination of the financial statements of Hartlepool Baby Bank ('the charity') for the year ended 28 February 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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 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 financial statements do not accord with those records; or
3. the financial statements 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.

Julie Todd
Tremaine Chartered Certified Accountant
Independent Examiner

19 Tremaine Close
Hartlepool
TS27 3LE

17 September 2025

Hartlepool Baby Bank

Statement of Financial Activities

Year ended 28 February 2025

		Unrestricted funds	2025 Restricted funds	Total funds	2024 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	13,079	57,176	70,255	86,782
Charitable activities	5	1,613	–	1,613	3,987
Total income		<u>14,692</u>	<u>57,176</u>	<u>71,868</u>	<u>90,769</u>
Expenditure					
Expenditure on charitable activities	6	7,798	60,550	68,348	46,772
Total expenditure		<u>7,798</u>	<u>60,550</u>	<u>68,348</u>	<u>46,772</u>
Net income and net movement in funds		<u>6,894</u>	<u>(3,374)</u>	<u>3,520</u>	<u>43,997</u>
Reconciliation of funds					
Total funds brought forward		55,538	37,950	93,488	49,491
Total funds carried forward		<u>62,432</u>	<u>34,576</u>	<u>97,008</u>	<u>93,488</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 6 to 13 form part of these financial statements.

Hartlepool Baby Bank

Statement of Financial Position

28 February 2025

	Note	2025 £	2024 £
Current assets			
Cash at bank and in hand		<u>97,008</u>	<u>93,488</u>
Net current assets		<u>97,008</u>	<u>93,488</u>
Total assets less current liabilities		<u>97,008</u>	<u>93,488</u>
Funds of the charity			
Restricted funds		34,576	37,950
Unrestricted funds		<u>62,432</u>	<u>55,538</u>
Total charity funds	10	<u>97,008</u>	<u>93,488</u>

These financial statements were approved by the board of trustees and authorised for issue on 16 September 2025, and are signed on behalf of the board by:

Emilie de Bruijn
Trustee

The notes on pages 6 to 13 form part of these financial statements.

Hartlepool Baby Bank

Notes to the Financial Statements

Year ended 28 February 2025

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 29 Sedgewick Close, Hartlepool, TS24 9EU.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Hartlepool Baby Bank

Notes to the Financial Statements *(continued)*

Year ended 28 February 2025

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Hartlepool Baby Bank

Notes to the Financial Statements *(continued)*

Year ended 28 February 2025

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations	9,635	–	9,635
Donations at Baby Bank	1,702	–	1,702
Fundraising	158	–	158
Gift Aid	384	–	384
Grants			
National Lottery Community Fund	–	19,146	19,146
Trusthouse Charitable Foundation	–	5,400	5,400
Neighbourly Fund	–	500	500
Wates Family Enterprise Trust	–	10,000	10,000
Karbon Homes	–	1,500	1,500
Tesco - Goundwork Uk	–	1,000	1,000
Save The Children Fund	1,200	–	1,200
Sainsburys	–	500	500
John Armitage Charitable Trust	–	15,000	15,000
Point North	–	4,130	4,130
	<u>13,079</u>	<u>57,176</u>	<u>70,255</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	2,837	–	2,837
Donations at Baby Bank	1,028	–	1,028
Go Fund Me	2,313	–	2,313
Masons Benevolent Fund	700	–	700
PFC Trust	500	–	500
TK Maxx	500	–	500
Nationwide	1,075	–	1,075
Grants			
National Lottery Community Fund	–	45,404	45,404
Trusthouse Charitable Foundation	–	5,400	5,400
Albert Hunt Trust	2,000	–	2,000
Tesco - Goundwork Uk	1,295	–	1,295
County Durham Community Foundation	4,730	–	4,730
Toy Master	–	2,000	2,000
Save The Children Fund	1,000	–	1,000
Sainsburys	–	500	500
Stage Coach	–	500	500
John Armitage Charitable Trust	–	15,000	15,000
	<u>17,978</u>	<u>68,804</u>	<u>86,782</u>

Hartlepool Baby Bank

Notes to the Financial Statements *(continued)*

Year ended 28 February 2025

5. Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Sales	–	–	3,943	3,943
Weigh In	1,221	1,221	–	–
Other	392	392	44	44
	<u>1,613</u>	<u>1,613</u>	<u>3,987</u>	<u>3,987</u>

Hartlepool Baby Bank

Notes to the Financial Statements *(continued)*

Year ended 28 February 2025

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
General Fund	6,598	–	6,598
Neighbourly Fund - Toiletries	–	34	34
National Lottery Community Fund - Salaries	–	19,146	19,146
National Lottery Community Fund - Cost of Living	–	13,044	13,044
Trusthouse Charitable Foundation	–	5,400	5,400
Sainsburys	–	166	166
Stagecoach	–	258	258
Groundworks UK - Tesco	–	1,000	1,000
Wates Family Enterprise Trust	–	1,882	1,882
Point North	–	4,130	4,130
Karbon Homes	–	490	490
Save The Children Fund	1,200	–	1,200
John Armitage Charitable Trust	–	15,000	15,000
	<u>7,798</u>	<u>60,550</u>	<u>68,348</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
General Fund	14,242	–	14,242
Neighbourly Fund - Toiletries	–	405	405
Stairgates	–	3,047	3,047
National Lottery Community Fund - Salaries	–	10,464	10,464
National Lottery Community Fund - Cost of Living	–	13,214	13,214
Trusthouse Charitable Foundation	–	5,400	5,400
	<u>14,242</u>	<u>32,530</u>	<u>46,772</u>

7. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>250</u>	<u>250</u>

Hartlepool Baby Bank

Notes to the Financial Statements *(continued)*

Year ended 28 February 2025

8. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	<u>31,280</u>	<u>10,464</u>

The average head count of employees during the year was 4 (2024: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Charitable activities	<u>4</u>	<u>2</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

9. Trustee remuneration and expenses

One or more trustees has been paid remuneration or received other benefits from employment with the charity or a related entity.

In return for the day to day management and administration of the Baby Bank Centre, both E de Bruijn and S Hart (trustees) received remuneration in return for their services. In total remuneration of £17,765 was paid during the year; (2024 - £10,464). The remuneration is in line with the grant funders specifications.

One or more trustees has claimed expenses or had their expenses met by the charity.

The total amount of expenses reimbursed to trustees amount to £336 (2024 - £1,127) and represent travel cost which were reimbursed to one (2024 - one) trustees.

10. Analysis of charitable funds

Unrestricted funds

	At			At
	1 March 2024	Income	Expenditure	28 February
	£	£	£	2025
				£
General funds	<u>55,538</u>	<u>14,692</u>	<u>(7,798)</u>	<u>62,432</u>

	At			At
	1 March 2023	Income	Expenditure	29 February
	£	£	£	2024
				£
General funds	<u>47,815</u>	<u>21,965</u>	<u>(14,242)</u>	<u>55,538</u>

Hartlepool Baby Bank

Notes to the Financial Statements *(continued)*

Year ended 28 February 2025

10. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 March 2024	Income £	Expenditure £	At 28 February 2025 £
Neighbourly Fund - Toiletries	–	500	(34)	466
Stairgates	224	–	–	224
National Lottery Community Fund - Salaries	8,682	19,146	(19,146)	8,682
National Lottery Community Fund - Cost of Living	13,044	–	(13,044)	–
Trusthouse Charitable Foundation	–	5,400	(5,400)	–
John Armitage Trust	15,000	15,000	(15,000)	15,000
Sainsburys	500	500	(166)	834
Stagecoach	500	–	(258)	242
Groundworks Uk - Tesco	–	1,000	(1,000)	–
Wates Family Enterrpise Trust	–	10,000	(1,882)	8,118
Point North	–	4,130	(4,130)	–
Karbon Homes	–	1,500	(490)	1,010
	<u>37,950</u>	<u>57,176</u>	<u>(60,550)</u>	<u>34,576</u>

	At 1 March 2023	Income £	Expenditure £	At 29 February 2024 £
Neighbourly Fund - Toiletries	405	–	(405)	–
Stairgates	1,271	2,000	(3,047)	224
National Lottery Community Fund - Salaries	–	19,146	(10,464)	8,682
National Lottery Community Fund - Cost of Living	–	26,258	(13,214)	13,044
Trusthouse Charitable Foundation	–	5,400	(5,400)	–
John Armitage Trust	–	15,000	–	15,000
Sainsburys	–	500	–	500
Stagecoach	–	500	–	500
	<u>1,676</u>	<u>68,804</u>	<u>(32,530)</u>	<u>37,950</u>

Hartlepool Baby Bank

Notes to the Financial Statements *(continued)*

Year ended 28 February 2025

11. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Current assets	<u>62,432</u>	<u>34,576</u>	<u>97,008</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Current assets	<u>63,589</u>	<u>29,899</u>	<u>93,488</u>

Hartlepool Baby Bank

Management Information

Year ended 28 February 2025

The following pages do not form part of the financial statements.

Hartlepool Baby Bank

Detailed Statement of Financial Activities

Year ended 28 February 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Donations	9,635	2,837
Donations at Baby Bank	1,702	1,028
Fundraising	158	–
Go Fund Me	–	2,313
Gift Aid	384	–
Masons Benevolent Fund	–	700
PFC Trust	–	500
TK Maxx	–	500
Nationwide	–	1,075
National Lottery Community Fund	19,146	45,404
Trusthouse Charitable Foundation	5,400	5,400
Albert Hunt Trust	–	2,000
Neighbourly Fund	500	–
Wates Family Enterprise Trust	10,000	–
Karbon Homes	1,500	–
Tesco - Goundwork Uk	1,000	1,295
County Durham Community Foundation	–	4,730
Toy Master	–	2,000
Save The Children Fund	1,200	1,000
Sainsburys	500	500
Stage Coach	–	500
John Armitage Charitable Trust	15,000	15,000
Point North	4,130	–
	<u>70,255</u>	<u>86,782</u>
Charitable activities		
Sales	–	3,943
Weigh In	1,221	–
Other	392	44
	<u>1,613</u>	<u>3,987</u>
Total income	<u><u>71,868</u></u>	<u><u>90,769</u></u>

Hartlepool Baby Bank

Detailed Statement of Financial Activities *(continued)*

Year ended 28 February 2025

	2025 £	2024 £
Expenditure on charitable activities		
Wages and salaries	31,280	10,464
Repairs and maintenance	16,432	18,256
Insurance	726	760
Travel expenses	336	1,197
Accountancy	250	250
Baby consumables	13,220	9,491
Printing, postage & stationery	277	45
Admin	—	5
Baby equipment	5,675	6,187
Misc	152	117
Total expenditure	<u>68,348</u>	<u>46,772</u>
Net income	<u>3,520</u>	<u>43,997</u>

HARTLEPOOL BABY BANK

England & Wales - Charity number 1191460

Accounts

Hartlepool Baby Bank
Unaudited Financial Statements
29 February 2024

TREMAINE

Chartered accountants
19 Tremaine Close
Hartlepool
TS27 3LE

Hartlepool Baby Bank

Financial Statements

Year ended 29 February 2024

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Hartlepool Baby Bank

Trustees' Annual Report

Year ended 29 February 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 29 February 2024.

Reference and administrative details

Registered charity name Hartlepool Baby Bank

Charity registration number 1191460

Principal office 29 Sedgewick Close
Hartlepool
TS24 9EU

The trustees

Emilie de Bruijn
Sarah Louise Lavender
Sarah Louise Hart
Sophie Gregson
Guadalupe del Carmen Lainez (Appointed 10 July 2023)
Alvarez

Independent examiner Julie Todd Tremaine Chartered Certified Accountant
19 Tremaine Close
Hartlepool
TS27 3LE

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Hartlepool Baby Bank

Trustees' Annual Report *(continued)*

Year ended 29 February 2024

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- new and recycled items free of charge
- offering a loan service for childcare equipment
- providing a safe space and signposting service where they may access peer to peer support and support from external organisations who may be able to assist them with needs arising from their social and economic disadvantage.

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Financial review

The total reserves of the charity as at 29 February 2024 amounts to £93,488, unrestricted funds of the charity amount to £55,538 of which free reserves (i.e. those not tied up in fixed assets and designated funds) amount to £55,538.

Reserves Policy and Risk Management

It is the policy of the charity to maintain unrestricted funds which are the free reserves of the charity, at a level which equates to approximately six to twelve months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs and to respond to emergencies.

The trustees actively review the major risks which the charity face on a regular basis. The trustees are mindful of the requirement to build up sufficient reserves to meet day to day running costs which will provide sufficient resources in the event of adverse conditions.

The trustees' annual report was approved on 10 October 2024 and signed on behalf of the board of trustees by:

Emilie de Bruijn
Trustee

Hartlepool Baby Bank

Independent Examiner's Report to the Trustees of Hartlepool Baby Bank

Year ended 29 February 2024

I report to the trustees on my examination of the financial statements of Hartlepool Baby Bank ('the charity') for the year ended 29 February 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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 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 financial statements do not accord with those records; or
3. the financial statements 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.

Julie Todd
Tremaine Chartered Certified Accountant
Independent Examiner

19 Tremaine Close
Hartlepool
TS27 3LE

11 October 2024

Hartlepool Baby Bank

Statement of Financial Activities

Year ended 29 February 2024

		2024		2023	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	17,978	68,804	86,782	26,929
Charitable activities	5	3,987	–	3,987	2,279
Total income		<u>21,965</u>	<u>68,804</u>	<u>90,769</u>	<u>29,208</u>
Expenditure					
Expenditure on charitable activities	6	14,242	32,530	46,772	19,957
Total expenditure		<u>14,242</u>	<u>32,530</u>	<u>46,772</u>	<u>19,957</u>
Net income and net movement in funds		<u>7,723</u>	<u>36,274</u>	<u>43,997</u>	<u>9,251</u>
Reconciliation of funds					
Total funds brought forward		47,815	1,676	49,491	40,240
Total funds carried forward		<u>55,538</u>	<u>37,950</u>	<u>93,488</u>	<u>49,491</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 6 to 12 form part of these financial statements.

Hartlepool Baby Bank

Statement of Financial Position

29 February 2024

	Note	2024 £	2023 £
Current assets			
Cash at bank and in hand		93,488	49,491
Net current assets		93,488	49,491
Total assets less current liabilities		93,488	49,491
Funds of the charity			
Restricted funds		37,950	1,676
Unrestricted funds		55,538	47,815
Total charity funds	10	93,488	49,491

These financial statements were approved by the board of trustees and authorised for issue on 10 October 2024, and are signed on behalf of the board by:

Emilie de Bruijn
Trustee

The notes on pages 6 to 12 form part of these financial statements.

Hartlepool Baby Bank

Notes to the Financial Statements

Year ended 29 February 2024

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 29 Sedgewick Close, Hartlepool, TS24 9EU.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Hartlepool Baby Bank

Notes to the Financial Statements *(continued)*

Year ended 29 February 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Hartlepool Baby Bank

Notes to the Financial Statements *(continued)*

Year ended 29 February 2024

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	2,837	–	2,837
Donations at Baby Bank	1,028	–	1,028
Go Fund Me	2,313	–	2,313
Masons Benevolent Fund	700	–	700
PFC Trust	500	–	500
TK Maxx	500	–	500
Nationwide	1,075	–	1,075
Grants			
National Lottery Community Fund	–	45,404	45,404
Trusthouse Charitable Foundation	–	5,400	5,400
Albert Hunt Trust	2,000	–	2,000
Tesco - Goundwork Uk	1,295	–	1,295
County Durham Community Foundation	4,730	–	4,730
Toy Master	–	2,000	2,000
Save The Children	1,000	–	1,000
Sainsburys	–	500	500
Stage Coach	–	500	500
John Armitage Charitable Trust	–	15,000	15,000
	<u>17,978</u>	<u>68,804</u>	<u>86,782</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	10,496	–	10,496
Donations at Baby Bank	2,929	–	2,929
Fundraising	2,248	–	2,248
Go Fund Me	4,525	–	4,525
Gift Aid	947	–	947
Grants			
Neighbourly Fund	1,000	500	1,500
Tees Valley Community Foundation	–	2,000	2,000
Asda	1,400	–	1,400
Tesco - Goundwork Uk	884	–	884
	<u>24,429</u>	<u>2,500</u>	<u>26,929</u>

Hartlepool Baby Bank

Notes to the Financial Statements *(continued)*

Year ended 29 February 2024

5. Charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Sales	3,943	3,943	713	713
Weigh In	–	–	1,539	1,539
Other	44	44	27	27
	<u>3,987</u>	<u>3,987</u>	<u>2,279</u>	<u>2,279</u>

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
General Fund	14,242	–	14,242
Neighbourly Fund - Toiletries	–	405	405
Stairgates	–	3,047	3,047
National Lottery Community Fund - Salaries	–	10,464	10,464
National Lottery Community Fund - Cost of Living	–	13,214	13,214
Trusthouse Charitable Foundation	–	5,400	5,400
	<u>14,242</u>	<u>32,530</u>	<u>46,772</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
General Fund	19,133	–	19,133
Neighbourly Fund - Toiletries	–	95	95
Stairgates	–	729	729
	<u>19,133</u>	<u>824</u>	<u>19,957</u>

Hartlepool Baby Bank

Notes to the Financial Statements *(continued)*

Year ended 29 February 2024

7. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	250	360

8. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	10,464	–

The average head count of employees during the year was 2 (2023: Nil). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Charitable activities	2	–

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

Hartlepool Baby Bank

Notes to the Financial Statements *(continued)*

Year ended 29 February 2024

9. Trustee remuneration and expenses

One or more trustees has been paid remuneration or received other benefits from employment with the charity or a related entity.

In return for the day to day management and administration of the Baby Bank Centre, both E de Bruijn and S Hart (trustees) received remuneration in return for their services. In total remuneration of £10,464 was paid during the year ended 29 February 2024. The remuneration is in line with the grant funders specifications.

One or more trustees has claimed expenses or had their expenses met by the charity.

The total amount of expenses reimbursed to trustees amount to £1,127 (2023 - £1,735) and represent travel cost which were reimbursed to one (2022 - one) trustees.

10. Analysis of charitable funds

Unrestricted funds

	At 1 March 2023 £	Income £	Expenditure £	At 29 February 2024 £
General funds	<u>47,815</u>	<u>21,965</u>	<u>(14,242)</u>	<u>55,538</u>

	At 1 March 2022 £	Income £	Expenditure £	At 28 February 2 023 £
General funds	<u>40,240</u>	<u>26,708</u>	<u>(19,133)</u>	<u>47,815</u>

Hartlepool Baby Bank

Notes to the Financial Statements *(continued)*

Year ended 29 February 2024

10. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 March 2023 £	Income £	Expenditure £	At 29 February 2024 £
Neighbourly Fund - Toiletries	405	–	(405)	–
Stairgates	1,271	2,000	(3,047)	224
National Lottery Community Fund - Salaries	–	19,146	(10,464)	8,682
National Lottery Community Fund - Cost of Living	–	26,258	(13,214)	13,044
Trusthouse Charitable Foundation	–	5,400	(5,400)	–
John Armitage Trust	–	15,000	–	15,000
Sainsburys	–	500	–	500
Stagecoach	–	500	–	500
	<u>1,676</u>	<u>68,804</u>	<u>(32,530)</u>	<u>37,950</u>

	At 1 March 2022 £	Income £	Expenditure £	At 28 February 2 023 £
Neighbourly Fund - Toiletries	–	500	(95)	405
Stairgates	–	2,000	(729)	1,271
	<u>–</u>	<u>2,500</u>	<u>(824)</u>	<u>1,676</u>

11. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Current assets	<u>63,589</u>	<u>29,899</u>	<u>93,488</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Current assets	<u>47,815</u>	<u>1,676</u>	<u>49,491</u>

Hartlepool Baby Bank

Management Information

Year ended 29 February 2024

The following pages do not form part of the financial statements.

Hartlepool Baby Bank

Detailed Statement of Financial Activities

Year ended 29 February 2024

	2024 £	2023 £
Income		
Donations and legacies		
Donations	2,837	10,496
Donations at Baby Bank	1,028	2,929
Fundraising	–	2,248
Go Fund Me	2,313	4,525
Gift Aid	–	947
Masons Benevolent Fund	700	–
PFC Trust	500	–
TK Maxx	500	–
Nationwide	1,075	–
National Lottery Community Fund	45,404	–
Trusthouse Charitable Foundation	5,400	–
Albert Hunt Trust	2,000	–
Neighbourly Fund	–	1,500
Tees Valley Community Foundation	–	2,000
Asda	–	1,400
Tesco - Goundwork Uk	1,295	884
County Durham Community Foundation	4,730	–
Toy Master	2,000	–
Save The Children	1,000	–
Sainsburys	500	–
Stage Coach	500	–
John Armitage Charitable Trust	15,000	–
	<u>86,782</u>	<u>26,929</u>
Charitable activities		
Sales	3,943	713
Weigh In	–	1,539
Other	44	27
	<u>3,987</u>	<u>2,279</u>
Total income	<u>90,769</u>	<u>29,208</u>

Hartlepool Baby Bank

Detailed Statement of Financial Activities *(continued)*

Year ended 29 February 2024

	2024 £	2023 £
Expenditure on charitable activities		
Wages and salaries	10,464	–
Rent, rates and service charges	18,256	12,720
Insurance	760	626
Travel expenses	1,197	1,735
Fundraising costs	–	100
Accountancy	250	360
Baby consumables	9,491	3,202
Printing, postage & stationery	45	55
Admin	5	21
Baby equipment	6,187	729
Misc	117	334
Equipment	–	75
Total expenditure	<u>46,772</u>	<u>19,957</u>
Net income	<u>43,997</u>	<u>9,251</u>

Hartlepool Baby Bank

Notes to the Detailed Statement of Financial Activities

Year ended 29 February 2024

	2024 £	2023 £
Expenditure on charitable activities		
General Fund		
<i>Activities undertaken directly</i>		
Direct charitable activity 1 - rent	(4,540)	–
Rent, service charges & rates	12,856	12,720
Insurance	760	626
Travel	1,017	1,735
Fundraising	–	100
Accountancy fees	250	360
Baby consumables	4,246	3,107
Printing, postage & stationery	45	55
Admin	5	21
Baby equipment	(514)	–
Misc	117	334
Equipment	–	75
	<u>14,242</u>	<u>19,133</u>
Neighbourly Fund - Toiletries		
<i>Activities undertaken directly</i>		
Baby consumables	405	95
Stairgates		
<i>Activities undertaken directly</i>		
Baby Equipment	3,047	729
National Lottery Community Fund - Salaries		
<i>Activities undertaken directly</i>		
Wages & salaries	10,464	–
National Lottery Community Fund - Cost of Living		
<i>Activities undertaken directly</i>		
Direct charitable activity 5 - rent	4,540	–
Direct charitable activity 5 - other establishment	180	–
Baby consumables	4,840	–
Baby equipment	3,654	–
	<u>13,214</u>	<u>–</u>
Trusthouse Charitable Foundation		
<i>Activities undertaken directly</i>		
Rent	5,400	–
	<u>5,400</u>	<u>–</u>
Expenditure on charitable activities	<u>46,772</u>	<u>19,957</u>

HARTLEPOOL BABY BANK

England & Wales - Charity number 1191460

Accounts

Hartlepool Baby Bank
Unaudited Financial Statements
28 February 2023

TREMAINE

Chartered accountants
19 Tremaine Close
Hartlepool
TS27 3LE

Hartlepool Baby Bank

Financial Statements

Year ended 28 February 2023

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Hartlepool Baby Bank

Trustees' Annual Report

Year ended 28 February 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 28 February 2023.

Reference and administrative details

Registered charity name Hartlepool Baby Bank

Charity registration number 1191460

Principal office 29 Sedgewick Close
Hartlepool
TS24 9EU

The trustees

Emilie de Bruijn
Sarah Louise Lavender
Sarah Louise Hart
Sophie Gregson

Independent examiner Julie Todd Tremaine Chartered Certified Accountant
19 Tremaine Close
Hartlepool
TS27 3LE

Structure, governance and management

The Charity Commission of England and Wales approved registration of Hartlepool Baby Bank on 24 September 2020, based upon its constitution adopted 19 July 2019 as amended on 18 September 2020.

The charity was previously an unregistered organisation operating under its adopted constitution dated 19 July 2019.

Objectives and activities

Hartlepool Baby Bank was established to provide:

The prevention and relief of poverty among socially and/or economically disadvantaged individuals and families in Hartlepool who are pregnant or have children aged, in particular but not exclusively, under 2 years and are unable to provide basic equipment, consumables, clothing and toys for babies and children by supplying them with:

- new and recycled items free of charge
- offering a loan service for childcare equipment
- providing a safe space and signposting service where they may access peer to peer support and support from external organisations who may be able to assist them with needs arising from their social and economic disadvantage.

Hartlepool Baby Bank

Trustees' Annual Report *(continued)*

Year ended 28 February 2023

Achievements and performance

Hartlepool Baby Bank provides good quality new and used equipment to families with young children or pregnant women across Hartlepool and the surrounding area. We aim to provide maternity items, clothing, safe sleeping spaces and hygiene products whilst offering support, advice and signposting.

Financial review

The statement of financial activities show an unrestricted surplus for the year of £7,575; (2022 - £6,036) and total reserves stand at £49,491.

The unrestricted funds of the charity at 28 February 2023 amount to £47,815 of which free reserves (i.e. those not tied up in fixed assets and designated funds) amount to £47,815.

Transfer of Assets of Hartlepool Baby Bank

At the commencement of the financial year 1 March 2021, it was agreed by the trustees to transfer the assets and liabilities of the organisation Hartlepool Baby Bank to the new registered charity Hartlepool Baby Bank. At that date the old organisation held assets in the form of a bank account which held funds amounting to £34,204. The balance of £34,024 has been shown as the opening balance on reserves for the year.

Reserves Policy and Risk Management

It is the policy of the charity to maintain unrestricted funds which are the free reserves of the charity, at a level which equates to approximately six to twelve months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs and to respond to emergencies.

The trustees actively review the major risks which the charity face on a regular basis. The trustees are mindful of the requirement to build up sufficient reserves to meet day to day running costs which will provide sufficient resources in the event of adverse conditions.

The trustees' annual report was approved on 5 June 2023 and signed on behalf of the board of trustees by:

Emilie de Bruijn
Trustee

Hartlepool Baby Bank

Independent Examiner's Report to the Trustees of Hartlepool Baby Bank

Year ended 28 February 2023

I report to the trustees on my examination of the financial statements of Hartlepool Baby Bank ('the charity') for the year ended 28 February 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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 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 financial statements do not accord with those records; or
3. the financial statements 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.

Julie Todd
Tremaine Chartered Certified Accountant
Independent Examiner

19 Tremaine Close
Hartlepool
TS27 3LE

Hartlepool Baby Bank

Statement of Financial Activities

Year ended 28 February 2023

		2023		2022	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	24,429	2,500	26,929	24,155
Charitable activities	5	2,279	–	2,279	2,373
Total income		<u>26,708</u>	<u>2,500</u>	<u>29,208</u>	<u>26,528</u>
Expenditure					
Expenditure on charitable activities	6	19,133	824	19,957	20,492
Total expenditure		<u>19,133</u>	<u>824</u>	<u>19,957</u>	<u>20,492</u>
Net income and net movement in funds		<u>7,575</u>	<u>1,676</u>	<u>9,251</u>	<u>6,036</u>
Reconciliation of funds					
Total funds brought forward		40,240	–	40,240	34,204
Total funds carried forward		<u>47,815</u>	<u>1,676</u>	<u>49,491</u>	<u>40,240</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 6 to 11 form part of these financial statements.

Hartlepool Baby Bank

Statement of Financial Position

28 February 2023

	Note	2023 £	2022 £
Current assets			
Cash at bank and in hand		49,491	40,240
Net current assets		49,491	40,240
Total assets less current liabilities		49,491	40,240
Funds of the charity			
Restricted funds		1,676	–
Unrestricted funds		47,815	40,240
Total charity funds	11	49,491	40,240

These financial statements were approved by the board of trustees and authorised for issue on 5 June 2023, and are signed on behalf of the board by:

Emilie de Bruijn
Trustee

The notes on pages 6 to 11 form part of these financial statements.

Hartlepool Baby Bank

Notes to the Financial Statements

Year ended 28 February 2023

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 29 Sedgewick Close, Hartlepool, TS24 9EU.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Hartlepool Baby Bank

Notes to the Financial Statements *(continued)*

Year ended 28 February 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Hartlepool Baby Bank

Notes to the Financial Statements *(continued)*

Year ended 28 February 2023

3. Accounting policies *(continued)*

Government grants *(continued)*

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	10,496	–	10,496
Donations at Baby Bank	2,929	–	2,929
Fundraising	2,248	–	2,248
Go Fund Me	4,525	–	4,525
Gift Aid	947	–	947
Grants			
Neighbourly Fund	1,000	500	1,500
Tees Valley Community Foundation	–	2,000	2,000
Asda	1,400	–	1,400
Tesco - Goundwork Uk	884	–	884
	<u>24,429</u>	<u>2,500</u>	<u>26,929</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	6,780	–	6,780
Donations at Baby Bank	697	–	697
Persimmon	850	–	850
Arnold Clark	1,000	–	1,000
Go Fund Me	6,565	–	6,565
Grants			
Hospital of God Greatham	3,100	–	3,100
Hartlepool Borough Council	400	–	400
Government grant income	4,763	–	4,763
	<u>24,155</u>	<u>–</u>	<u>24,155</u>

Hartlepool Baby Bank

Notes to the Financial Statements *(continued)*

Year ended 28 February 2023

5. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Sales	713	713	870	870
Weigh In	1,539	1,539	1,354	1,354
Other	27	27	149	149
	<u>2,279</u>	<u>2,279</u>	<u>2,373</u>	<u>2,373</u>

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
General Fund	19,133	–	19,133
Neighbourly Fund - Toiletries	–	95	95
Tees Valley Community Foundation	–	729	729
	<u>19,133</u>	<u>824</u>	<u>19,957</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
General Fund	20,492	–	20,492
	<u>20,492</u>	<u>–</u>	<u>20,492</u>

7. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>360</u>	<u>–</u>

Hartlepool Baby Bank

Notes to the Financial Statements *(continued)*

Year ended 28 February 2023

8. Staff costs

The average head count of employees during the year was Nil (2022: Nil).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

9. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

One or more trustees has claimed expenses or had their expenses met by the charity.

The total amount of expenses reimbursed to trustees amount to £1,735 (2022 -£1,965) and represent travel cost which were reimbursed to one (2022 - two) trustees.

10. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2023	2022
	£	£
Recognised in income from donations and legacies:		
Government grants income	<u>—</u>	<u>4,763</u>

11. Analysis of charitable funds

Unrestricted funds

	At 1 March 2022	Income £	Expenditure £	At 28 February 2023 £
General funds	<u>40,240</u>	<u>26,708</u>	<u>(19,133)</u>	<u>47,815</u>

	At 1 March 2021	Income £	Expenditure £	At 28 February 2022 £
General funds	<u>34,204</u>	<u>26,528</u>	<u>(20,492)</u>	<u>40,240</u>

Hartlepool Baby Bank

Notes to the Financial Statements *(continued)*

Year ended 28 February 2023

11. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 March 2022	Income	Expenditure	At 28 February 2023
	£	£	£	£
Neighbourly Fund - Toiletries	–	500	(95)	405
Tees Valley Community Foundation - Stairgates	–	2,000	(729)	1,271
	–	<u>2,500</u>	<u>(824)</u>	<u>1,676</u>

12. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Current assets	<u>47,815</u>	<u>1,676</u>	<u>49,491</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Current assets	<u>40,240</u>	<u>–</u>	<u>40,240</u>

HARTLEPOOL BABY BANK

England & Wales - Charity number 1191460

Accounts

Hartlepool Baby Bank
Unaudited Financial Statements
28 February 2022

CENSIS

Chartered accountants
Exchange Building
66 Church Street
Hartlepool
TS24 7DN

Hartlepool Baby Bank

Financial Statements

Year ended 28 February 2022

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Hartlepool Baby Bank

Trustees' Annual Report

Year ended 28 February 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 28 February 2022.

Reference and administrative details

Registered charity name	Hartlepool Baby Bank
Charity registration number	1191460
Principal office	29 Sedgewick Close Hartlepool TS24 9EU

The trustees

Emilie de Bruijn
Sarah Louise Lavender
Sarah Louise Hart
Sophie Gregson

Independent examiner	Censis Exchange Building 66 Church Street Hartlepool TS24 7DN
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Structure, governance and management

The Charity Commission of England and Wales approved registration of Hartlepool Baby Bank on 24 September 2020, based upon its constitution adopted 19 July 2019 as amended on 18 September 2020.

The charity was previously an unregistered organisation operating under its adopted constitution dated 19 July 2019.

Objectives and activities

Hartlepool Baby Bank was established to provide:

The prevention and relief of poverty among socially and/or economically disadvantaged individuals and families in Hartlepool who are pregnant or have children aged, in particular but not exclusively, under 2 years and are unable to provide basic equipment, consumables, clothing and toys for babies and children by supplying them with:

- new and recycled items free of charge
- offering a loan service for childcare equipment
- providing a safe space and signposting service where they may access peer to peer support and support from external organisations who may be able to assist them with needs arising from their social and economic disadvantage.

Hartlepool Baby Bank

Trustees' Annual Report *(continued)*

Year ended 28 February 2022

Achievements and performance

Hartlepool Baby Bank provides good quality new and used equipment to families with young children or pregnant women across Hartlepool and the surrounding area. We aim to provide maternity items, clothing, safe sleeping spaces and hygiene products whilst offering support, advice and signposting.

Financial review

The statement of financial activities show a surplus for the year of £6,036 and total reserves stand at £40,240.

The unrestricted funds of the charity at 28 February 2022 amount to £40,240 of which free reserves (i.e. those not tied up in fixed assets and designated funds) amount to £40,240.

Transfer of Assets of Hartlepool Baby Bank

At the commencement of the financial year 1 March 2021, it was agreed by the trustees to transfer the assets and liabilities of the organisation Hartlepool Baby Bank to the new registered charity Hartlepool Baby Bank. At that date the old organisation held assets in the form of a bank account which held funds amounting to £34,204. The balance of £34,024 has been shown as the opening balance on reserves for the year.

Reserves Policy and Risk Management

It is the policy of the charity to maintain unrestricted funds which are the free reserves of the charity, at a level which equates to approximately six to twelve months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs and to respond to emergencies.

The trustees actively review the major risks which the charity face on a regular basis. The trustees are mindful of the requirement to build up sufficient reserves to meet day to day running costs which will provide sufficient resources in the event of adverse conditions.

The trustees' annual report was approved on 11 April 2022 and signed on behalf of the board of trustees by:

Emilie de Bruijn
Trustee

Hartlepool Baby Bank

Independent Examiner's Report to the Trustees of Hartlepool Baby Bank

Year ended 28 February 2022

I report to the trustees on my examination of the financial statements of Hartlepool Baby Bank ('the charity') for the year ended 28 February 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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 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 financial statements do not accord with those records; or
3. the financial statements 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.



Censis
Independent Examiner

Exchange Building
66 Church Street
Hartlepool
TS24 7DN

Hartlepool Baby Bank

Statement of Financial Activities

Year ended 28 February 2022

		2022	
	Note	Unrestricted funds £	Total funds £
Income and endowments			
Donations and legacies	4	24,155	24,155
Charitable activities	5	<u>2,373</u>	<u>2,373</u>
Total income		<u>26,528</u>	<u>26,528</u>
Expenditure			
Expenditure on charitable activities	6	<u>20,492</u>	<u>20,492</u>
Total expenditure		<u>20,492</u>	<u>20,492</u>
Net income and net movement in funds		<u>6,036</u>	<u>6,036</u>
Reconciliation of funds			
Total funds brought forward		34,204	34,204
Total funds carried forward		<u>40,240</u>	<u>40,240</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 6 to 9 form part of these financial statements.

Hartlepool Baby Bank

Statement of Financial Position

28 February 2022

	Note	2022 £
Current assets		
Cash at bank and in hand		40,240
Net current assets		<u>40,240</u>
Total assets less current liabilities		<u>40,240</u>
Funds of the charity		
Unrestricted funds		40,240
Total charity funds	10	<u>40,240</u>

These financial statements were approved by the board of trustees and authorised for issue on 11 April 2022, and are signed on behalf of the board by:

Emilie de Bruijn
Trustee

The notes on pages 6 to 9 form part of these financial statements.

Hartlepool Baby Bank

Notes to the Financial Statements

Year ended 28 February 2022

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 29 Sedgewick Close, Hartlepool, TS24 9EU.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Hartlepool Baby Bank

Notes to the Financial Statements *(continued)*

Year ended 28 February 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Hartlepool Baby Bank

Notes to the Financial Statements *(continued)*

Year ended 28 February 2022

3. Accounting policies *(continued)*

Government grants *(continued)*

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £
Donations		
Donations	6,780	6,780
Donations at Baby Bank	697	697
Persimmon	850	850
Arnold Clark	1,000	1,000
Grants		
Go Fund Me	6,565	6,565
Hospital of God Greatham	3,100	3,100
Hartlepool Borough Council	400	400
Government grant income	4,763	4,763
	<u>24,155</u>	<u>24,155</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2022 £
Sales	870	870
Weigh In	1,354	1,354
Other	149	149
	<u>2,373</u>	<u>2,373</u>

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2022 £
General Fund	<u>20,492</u>	<u>20,492</u>

7. Staff costs

No employees were employed in the year.

Hartlepool Baby Bank

Notes to the Financial Statements *(continued)*

Year ended 28 February 2022

8. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

One or more trustees has claimed expenses or had their expenses met by the charity.

The total amount of expenses reimbursed to trustees amount to £1,965 and represent travel cost which were reimbursed to two trustees.

9. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2022
	£
Recognised in income from donations and legacies:	
Government grants income	<u>4,763</u>

10. Analysis of charitable funds

Unrestricted funds

	At 1 March 2021	Income	Expenditure	At 28 February 2022
	£	£	£	£
General funds	<u>34,204</u>	<u>26,528</u>	<u>(20,492)</u>	<u>40,240</u>

11. Analysis of net assets between funds

	Unrestricted Funds	Total Funds
	£	£
Current assets	<u>40,240</u>	<u>40,240</u>

Hartlepool Baby Bank

Management Information

Year ended 28 February 2022

The following pages do not form part of the financial statements.

Hartlepool Baby Bank

Detailed Statement of Financial Activities

Year ended 28 February 2022

	2022
	£
Income and endowments	
Donations and legacies	
Donations	6,780
Donations at Baby Bank	697
Persimmon	850
Arnold Clark	1,000
Go Fund Me	6,565
Hospital of God Greatham	3,100
Hartlepool Borough Council	400
Government grant income	4,763
	<u>24,155</u>
Charitable activities	
Sales	870
Weigh In	1,354
Other	149
	<u>2,373</u>
Total income	<u><u>26,528</u></u>
Expenditure	
Expenditure on charitable activities	
Rent	13,216
Insurance	584
Travel	2,224
Baby consumables	1,110
Printing, postage & stationery	276
Admin	450
Baby equipment	1,276
Misc	345
Equipment	1,011
	<u>20,492</u>
Total expenditure	<u><u>20,492</u></u>
Net income	<u><u>6,036</u></u>
