

THE BABY EQUIPMENT LOAN SERVICE AND TOY LIBRARY

England & Wales · Charity number 1196768

Details

Other names	BELS & Toy Library
Status	Registered
Legal form	CIO
Registered	2021-11-25
Register	View on the Charity Commission register

Contact

Address	C/O Footprints Day Nursery North Road Wallsend NE28 8RH
Phone	01912635770
Email	team@belsnorthtyneside.org.uk
Website	www.belsnorthtyneside.org.uk

Activities

Objects: THE OBJECTS OF THE CIO ARE:TO PRESERVE AND PROTECT THE HEALTH OF YOUNG CHILDREN IN NORTH TYNESIDE AND THE SURROUNDING AREA BY THE PROVISION OF EDUCATION ON CHILD SAFETY ISSUES AND ACCIDENT PREVENTION AND BY THE PROVISION OF SAFETY EQUIPMENT, TO RELIEVE PERSONS IN NECESSITOUS CIRCUMSTANCES BY THE PROVISIONS OF ESSENTIAL BABY EQUIPMENT WITHIN NORTH TYNESIDE ANDTHE SURROUNDING AREAS. THE CHARITY WORKS FOR THE PUBLIC BENEFIT HAVING AS ITS OBJECTS THEDEVELOPMENT AND EDUCATION OF CHILDREN IN NORTH TYNESIDE IN PARTICULAR BY:(A) PROMOTING THEIR CARE AND SAFETY;(B) PROMOTING THEIR EDUCATION AND PROMOTING PARENTAL INVOLVEMENT;(C) PROMOTING THEIR HEALTH AND WELLBEING;(D) PROVIDING SERVICES TO SUPPORT THEM AND THEIR FAMILIES AND CARERS.

Activities: The Baby Equipment Loan Service and Toy Library(BELS & TL)is based in Wallsend,but covers all of North Tyneside and surrounding areas.BELS & TL hires essential baby equipment to families on benefits or low income.The Project runs a Toy Library where children can loan two toys or games each month for an annual fee of £7.00.Project Support Workers facilitate various groups in different venues.

Classification

- **How:** Provides Services
- **What:** The Prevention Or Relief Of Poverty
- **Who:** Children/young People

Geography

- North Tyneside

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£53,930	£52,830	-	-
2024-03-31	£37,206	£56,150	-	-
2023-03-31	£65,930	£81,244	-	-

Trustees

Name	Role	Appointed
Susan Frances Dixon	Chair	2021-11-19
CAROL DENNISON		2021-11-19
Charlotte Emily Kennedy		2024-06-04
JANICE CAROL SWINBURNE		2021-11-19
Rachel Carr		2025-05-19

THE BABY EQUIPMENT LOAN SERVICE AND TOY LIBRARY

England & Wales - Charity number 1196768

Accounts

**The Baby Equipment Loan Service And Toy Library
Registered Charity No. 1196768**

**Trustees' Report
and
Financial Statement
for the period ended
31 March 25**

The Baby Equipment Loan Service And Toy Library

Name: The Baby Equipment Loan Service And Toy Library

Charity no: 1196768

Structure: Unincorporated association governed by a constitution.

Trustees: Angela Waton
Carol Dennison
Janice Swinburne
Charlotte Kennedy
Susan Dixon
Emily O'Hare

Trustees are elected by the membership at each Annual General Meeting.

Address: Footprints Day Nursery & Children's Centre
North Road
Wallsend
NE28 8RH

Bankers: The Co-operative Bank Plc

Independent Examiner: Mark Thompson MAAT
VODA
Spirit of North Tyneside Wing
2nd Floor, Wallsend Community Hub & Library
16 The Forum
Wallsend
NE28 8JR

The Baby Equipment Loan Service And Toy Library

Review of activities and performance

Throughout the financial year 1 April 2024 to 31 March 2025 the Baby Equipment Loan Service and Toy Library (BELS & TL) has continued to provide services to children, young people and families in North Tyneside.

This is the Project's 40th year. From the beginning, as part of Rosehill Young Women's Project through to charitable status in its own right, the BELS & TL has supported thousands of families with baby and safety equipment, toys and games, free group sessions and support and advice on many issues.

During the past year, we have seen many more families borrowing baby equipment and joining the Toy Library in order to keep their costs down. They also tell us that they are happy to reuse and recycle to lessen the environmental impact. Baby equipment and toys loaned by multiple families, reduces the waste of purchasing and dealing with the packaging of items that may only be required for a short period of time. We are also seeing families borrowing low-cost party packs, including larger toys, that can be loaned for various special events and dressing up outfits that can be used for one off events.

The toys and games purchased for children with additional needs in mind has had a huge impact upon the children who have borrowed them and we hope to further develop this range.

During the 40 years of its existence, BELS & TL has been managed by a volunteer Management Committee. The staff and management have a wealth of experience gathered over the years and updated with continuous professional development.

There are two part time Project Support Workers. In addition, two Volunteers aid the staff team with the day-to-day work of the Project.

Over the years, many Volunteers have played a significant role in the Project. These dedicated local individuals are driven to support our community, and through their involvement, they share and develop their knowledge and skills.

We have three Designated Safeguarding Officers, one of whom is the Designated Safeguarding Lead. She is a Trustee and ensures that all issues concerning the safety and welfare of children and young people and vulnerable adults who attend BELS & TL are properly dealt with through policies, procedures, administrative systems and training.

Two new members of the Management Committee (one recently becoming a Trustee) have experience of governance and policies from their day jobs. We are now undertaking a complete overhaul of all policies. The two Safeguarding Policies (Adults and Children / Young People) are reviewed every year. Other policies have different timescales depending on their content. In the past two months, we have reviewed and updated our Confidentiality and Data Protection Policy and Equality, Diversity and Inclusion Policy. The Whistleblowing Policy and Recruitment and Selection Policy are currently being reviewed.

The BELS & TL ethos is that everyone we work with will be treated fairly and not subject to discrimination. We welcome the diversity of communities and organisations we engage with. All policies are read, understood and put into practice by Staff, Volunteers and Management Committee. The policies are working documents and dictate our practice. Therefore, the contact we make with our members will be non-discriminatory as will any contact with new clients referred to us.

Although we are a very small Team, we know that we have a huge impact on the community we serve.

Thank you to the Trusts and Foundations who have helped to make all the above activities possible – the Barbour Foundation, BBC Children in Need, the Bernicia Foundation, the Hadrian Trust, the Hospital of God, the Joicey Trust, the Sir James Knott Trust, the William Leech Charity, the R.W.Mann Trust, the National Lottery, Awards for All England, North Tyneside Fund, the Prime Fund and the Winter Family Fund at the Community Foundation Tyne & Wear and Northumberland, the Shears Foundation and St. Hilda's Trust.

As always, our local (and sometimes, not so local but with a connection) community has helped to fund the services of BELS & TL. Thank you to Sean Farrell and to members of Slimming World, Wallsend. Thank you also to everyone who donated toys and equipment, small sums of money and to those who donated their time, skills and knowledge.

Financial Review

The financial position for the period shows net incoming funds of £53,930 and total outgoing resources of £52,830. With a balance brought forward figure of £41,858 this leaves a carried forward figure of £42,958 Of this, £26,962 is restricted funds, and £12,000 is a reserve for contingencies as our reserves policy below (see the notes to the accounts), leaving £3,996 of unrestricted reserves. The Trustees consider the financial position of the charity to be stable, but are constantly looking for funding to continue the service.

Plans for the Future

- To celebrate our 40th birthday at our Annual General Meeting in November 2025.
- To develop new Group Sessions in collaboration with partners in the North Tyneside area.
- To design new leaflets advertising the services of BELS & TL.
- To review and update all current Policies, introducing new Policies where appropriate.
- To continue to encourage the involvement of more Volunteers and Trustees in the Project
- To continue to monitor the usage of the Baby Equipment Loan aspect of the Project and to assess the Toy Library membership, including the popularity of the toys and games purchased for children with additional needs.
- To continue to update the BELS & TL website.


The trustees / directors have considered the guidance produced by the Charity Commission on the provision of public benefit and they confirm that public benefit has been provided by the range of activities as described above.

Risks, reserves and investments

The Trustees aim to maintain free reserves in unrestricted funds at a level equivalent to three months expenditure. This level would allow the charity to continue its activities for a reasonable period in the event of a sudden curtailment of funding. This would allow enough time for the charity to either obtain new funding sources or restructure its activities

Trustees' responsibilities in relation to the financial statements

Charity Law requires the Trustees to prepare financial statements for each financial year which comply with the regulations set out in the Charities Act 1993. The Trustees have elected to take advantage of the provisions that apply to small charities and have prepared a Receipts and Payments Account and Statement of Assets and Liabilities.

Signed:  Chair, on behalf of the Trustees, date: 4/8/25

Independent Examiners Report

Report to the
trustees of

The Baby Equipment Loan Service And Toy Library

On accounts for
the year ended

31-Mar-25 Charity no 1196768

**Respective
responsibilities of
trustees and
examiner**

The trustees of the organisation are responsible for the preparation of accounts; they consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an Independent Examination is needed.

It is my responsibility to

- examine the accounts (under section 145 of the 2011 Act),
- follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Act), and
- state whether particular matters have come to my attention.

**Basis of
independent
examiner's
statement**

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

**Independent
examiner's
statement**

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept (in accordance with section 130 of the Act); and
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



July 8, 2025

Name:
Address:

Mark Thompson MAAT
VODA
Spirit of North Tyneside Wing
2nd Floor, Wallsend Community Hub & Library
16 The Forum
Wallsend
NE28 8JR

Statement of Financial Activities
for the period ended 31 March 2025

		Unrestricted Funds 2025	Designated Funds 2025	Restricted Funds 2025	Total Funds 2025	Total Funds 2024
Receipts						
Donations and Legacies	4	1,350		50,330	51,680	34,795
Donations - General		248			248	352
Charitable Activities		99			99	254
Other Trading Activities		1,903			1,903	1,755
Other					-	50
Total Receipts		3,600		50,330	53,930	37,206
Payments						
Charitable Activities		9,960		42,668	52,628	56,124
Other		202			202	26
Total Payments		10,162		42,668	52,830	56,150
Surplus / deficit for the year	-	6,562		7,662	1,100	- 18,944
Transfer between Funds					-	-
Funds at 1 April 2024		10,558	12,000	19,300	41,858	60,802
Funds at 31 March 2025		3,996	12,000	26,962	42,958	41,858

The Baby Equipment Loan Service And Toy Library
Balance Sheet
31-Mar-25

	2025 £	2024 £
	notes	
Fixed Assets	0	0
	<u>0</u>	<u>0</u>
Current assets		
Cash at Bank & in Hand	42,958	40,734
Debtors & Prepayments		2,515
Total Cash Balance	<u>42,958</u>	<u>43,249</u>
Current Liabilities		
Trade Creditors		1,391
Net Current Assets	42,958	41,858
Net Assets at 31 March 2025	<u><u>42,958</u></u>	<u><u>41,858</u></u>
Represented By		
Restricted Funds	26,962	19,300
Designated Funds	12,000	12,000
Unrestricted Funds	3,996	10,558
	<u>42,958</u>	<u>41,858</u>

The financial statements were approved by the following members of the Management Committee:

Signed.....

Position.....Chair.....

Signed.....

Position.....TREASURER.....

Date 4/8/25

The Baby Loan Service and Toy Library
Notes to the accounts, 2025

1. Accounting Policies

- a The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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) (effective 1 January 2015) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Baby Equipment Loan Service and Toy Library meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Fixed Assets are depreciated over a useful lifeline at the following rates:

Toys	50% straight line
Baby Equipment	50% straight line
Office Equipment	25% reducing balance

2. Trustees and Staff

No Trustees were remunerated or received expenses payments.

Total Salary Costs	£	33,426
Average no of staff was		3

3. Costs of financial services

The cost for the Independent Examination for the financial period will be £420

4. Funding

Unrestricted

Sean Farrell	1,235
Slimming World Members - Wallsend	100
Easy Fundraising	15
Total Unrestricted Funding	1,350

Restricted Funding

The Bernicia Foundation	10,000
Hadrian Trust	1,000
Hospital of God	1,000
Joicey Trust	1,500
Sir James Knott Trust	5,000
William Leech Charity	2,500
National Lottery - Awards for All England	19,000
Shears Foundation	9,000
St Hilda's Trust	1,330
Total Restricted Funding	50330

5. Fund Analysis

Restricted Funds	April'24	Income	Expend	March'25
BBC Children in Need	10,000		10,000	-
The Barbour Foundation	1,800		1,800	-
R W Mann Trust	2,500		2,500	-
North Tyneside Fund, the Prime Fund and the Winter Family Fund at the Community Foundation, Tyne & Wear and Northumberland	5,000		5,000	-
The Bernicia Foundation		10,000	989	9,011
Hadrian Trust		1,000	1,000	-
Hospital of God		1,000	1,000	-
Joicey Trust		1,500	1,500	-
Sir James Knott Trust		5,000	1,066	3,934
William Leech Charity		2,500	2,500	-
National Lottery - Awards for All England		19,000	4,983	14,017
Shears Foundation		9,000	9,000	-
St Hilda's Trust		1,330	1,330	-
Total	19,300	50,330	42,668	26,962
	Apr-24		Mar-25	
Designated Funds				
Designated Funds are held as contingency as per the charity's Reserves Policy.	12,000		12,000	

6. Related party transactions

There were no significant transactions between the project and any related parties during the period. No payments have been made to Trustees.

THE BABY EQUIPMENT LOAN SERVICE AND TOY LIBRARY

England & Wales - Charity number 1196768

Accounts

**The Baby Equipment Loan Service And Toy Library
Registered Charity No. 1196768**

**Trustees' Report
and
Financial Statement
for the period ended
31 March 24**

The Baby Equipment Loan Service And Toy Library

Name: The Baby Equipment Loan Service And Toy Library

Charity no: 1196768

Structure: Unincorporated association governed by a constitution.

Trustees: Angela Waton
Carol Dennison
Janice Swinburne
Nicholas Waton (deceased June'23)
Susan Dixon
Emily O'Hare

Trustees are elected by the membership at each Annual General Meeting.

Address: Footprints Day Nursery & Children's Centre
North Road
Wallsend
NE28 8RH

Bankers: The Co-operative Bank Plc

Independent Examiner: Mark Thompson MAAT
VODA
Spirit of North Tyneside Wing
2nd Floor, Wallsend Customer First Centre
16 The Forum
Wallsend
NE28 8JR

The Baby Equipment Loan Service And Toy Library

Review of activities and performance

Throughout the financial year April 2023 to March 2024 the BELS & TL has continued to provide services to children, young people and families in North Tyneside. The food and fuel crisis has been unremitting and we have seen many more families borrowing baby equipment and joining the Toy Library in order to keep their costs down. They also tell us that they are happy to reuse and recycle to lessen the environmental impact.

Baby equipment and toys loaned by multiple families, reduces the waste of purchasing and dealing with the packaging of items that may only be required for a short period of time. We are also seeing families borrowing low-cost party packs, including larger toys, that can be loaned for various special events and dressing up outfits that can be used for one off events such as World Book Day.

The toys and games purchased for children with additional needs in mind has had a huge impact upon the children who have borrowed them and this is something we are determined to progress.

Our free Groups and services offer activities that benefit children and young people by developing their self-confidence, social skills and provide some light and hope in difficult times for their parents/carers.

The Project Support Workers and Volunteers further developed the Toy Library website, welcomed new and old Toy Library members to the Project, hired baby and safety equipment, facilitated Toddler Groups and Stay and Play sessions, highlighted important dates in the calendar and visited many groups and organisations throughout the Borough.

The introduction of the Wednesday drop in (rather than an appointment system) has proved really popular with families who need that flexibility.

The Trustees have worked on reviewing and updating policies and these are put into practice by staff, volunteers, and the management committee.

The Team undertook a VODA Operational Health Check. This was a positive experience as we had mainly green and a few ambers on the traffic light system.

This has been a great year for building partnerships. We worked in partnership with Karbon Homes to supply their residents with free baby and safety equipment and free memberships to the Toy Library.

We were pleased to link with Feeding Families to be able to offer their food boxes to our members. We are hoping to develop another partnership to enable BELS & TL to facilitate a baby and toddler group to reach out to the asylum seeker and refugee community.

Thank you to the Trusts and Foundations who have helped to make all the above activities possible – the ASDA Foundation, the Barbour Foundation, BBC Children in Need, Carrie Reay Grassroots, Reeds Grassroots and Port of Tyne Community Action at the Community Foundation Tyne & Wear and Northumberland, the Community Foundation Tyne & Wear and Northumberland, the Co-op Local Community Fund, Karbon Homes Community Fund, Sir James Knott Trust, R.W.Mann Trust, Masonic Charitable Foundation, North Tyneside Fund, the Prime Fund and the Winter Family Fund at the Community Foundation Tyne & Wear and Northumberland, Squires Foundation Fund at the Community Foundation Tyne & Wear and Northumberland, Tesco Community Grants, William Webster Charitable Trust.

As always, our local (and sometimes, not so local but with a connection) community has helped to fund the services of BELS & TL. Thank you to Sean Farrell, Jon Goodwin and members of Slimming World, Wallsend.

The Project is based in Footprints Day Nursery and Children's Centre, where we enjoy positive relationships with staff and where both Projects support each other and signpost clients to the different services on offer.

Thank you also to everyone who donated toys and equipment, small sums of money, gifts for our Annual General Meeting raffle and tombola and those who donated their time, skills and knowledge.

All of our work was overshadowed by the sudden death of our Trustee, Nick Waton, in June 2023 and we miss him greatly. A huge thank you goes to Nick's family and friends who gave donations to the Baby Equipment Loan Service and Toy Library in memory of Nick.

Financial Review

The financial position for the period shows net incoming funds of £37,206 and total outgoing resources of £56,150. With a balance brought forward figure of £60,802 this leaves a carried forward figure of £41,858. Of this, £19,300 is restricted funds, and £12,000 is a reserve for contingencies as our reserves policy below (see the notes to the accounts), leaving £10,558 of unrestricted reserves. The Trustees consider the financial position of the charity to be stable, but are constantly looking for funding to continue the service.

Plans for the Future

- To continue to encourage the involvement of more Volunteers and Trustees in the Project
- To research ideas for reaching home schooled children
- To assess the popularity of the toys and games purchased for children with additional needs.
- To continue to update the BELS & TL website.
- To work in partnership with colleagues in North Tyneside to develop new group sessions.
- To promote the baby / safety equipment aspect of the Project.

The trustees / directors have considered the guidance produced by the Charity Commission on the provision of public benefit and they confirm that public benefit has been provided by the range of activities as described above.

Risks, reserves and investments

The Trustees aim to maintain free reserves in unrestricted funds at a level equivalent to three months expenditure. This level would allow the charity to continue its activities for a reasonable period in the event of a sudden curtailment of funding. This would allow enough time for the charity to either obtain new funding sources or restructure its activities

Trustees' responsibilities in relation to the financial statements

Charity Law requires the Trustees to prepare financial statements for each financial year which comply with the regulations set out in the Charities Act 1993. The Trustees have elected to take advantage of the provisions that apply to small charities and have prepared a Receipts and Payments Account and Statement of Assets and Liabilities.

Signed:  Chair, on behalf of the Trustees, date: 9/7/24

Independent Examiners Report

Report to the
trustees of

The Baby Equipment Loan Service And Toy Library

On accounts for
the year ended

31-Mar-24 Charity no 1196768

Respective
responsibilities of
trustees and
examiner

The trustees of the organisation are responsible for the preparation of accounts; they consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an Independent Examination is needed.

It is my responsibility to

- examine the accounts (under section 145 of the 2011 Act),
- follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Act), and
- state whether particular matters have come to my attention.

Basis of
independent
examiner's
statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent
examiner's
statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept (in accordance with section 130 of the Act); and
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



June 18, 2024

Name:
Address:

Mark Thompson MAAT
VODA
Spirit of North Tyneside Wing
2nd Floor, Wallsend Customer First Centre
16 The Forum
Wallsend
NE28 8JR

Statement of Financial Activities
for the period ended 31 March 2024

		Unrestricted Funds 2024	Designated Funds 2024	Restricted Funds 2024	Total Funds 2024	Total Funds 2023
Receipts						
Donations and legacies	4	3637		31158	34795	27647
Donations - general		352			352	453
Charitable activities		254			254	333
Other trading activities		1755			1755	1319
Other		50			50	419
Total Receipts		6048		31158	37206	30171
Payments						
Charitable activities		24164		31960	56124	37751
Other		26			26	29
Total Payments		24190		31960	56150	37780
Surplus / deficit for the year		-18142		-802	-18944	-7609
Transfer between Funds					0	0
Funds at 1 April 2023		28700	12000	20102	60802	68411
Funds at 31 March 2024		10558	12000	19300	41858	60802

The Baby Equipment Loan Service And Toy Library
Balance Sheet
31-Mar-24

	2024	2023
	£	£
	notes	
Fixed Assets	0	0
	<u>0</u>	<u>0</u>
Current assets		
Cash at Bank & in Hand	40,734	60,296
Debtors & Prepayments	2,515	506
Total Cash Balance	<u>43,249</u>	<u>60,802</u>
Current Liabilities		
Trade Creditors	1,391	
Net Current Assets	41,858	60,802
Net Assets at 31 March 2024	<u><u>41,858</u></u>	<u><u>60,802</u></u>
Represented By		
Restricted Funds	19,300	20,102
Designated Funds	12,000	12,000
Unrestricted Funds	10,558	28,700
	<u><u>41,858</u></u>	<u><u>60,802</u></u>

The financial statements were approved by the following members of the Management Committee:

Signed.....

Position.....9/7/24 CHAIRPERSON

Signed.....

Position.....TREASURER

Date 9.7.2024

The Baby Loan Service and Toy Library
Notes to the accounts, 2024

1. Accounting Policies

- a The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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) (effective 1 January 2015) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Baby Equipment Loan Service and Toy Library meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Fixed Assets are depreciated over a useful lifetime at the following rates:

Toys	50% straight line
Baby Equipment	50% straight line
Office Equipment	25% reducing balance

1.b Opening Balance Adjustment.

The opening balance at 1st April 2023 has been adjusted by £764. The previous accounts showed a liability from HMRC, this has been amended to show correctly as a debtor.

2. Trustees and Staff

No Trustees were remunerated or received expenses payments.

Total Salary Costs	£	33,853
Average no of staff was		3

3. Costs of financial services

The cost for the Independent Examination for the financial period will be £420

4. Funding

Unrestricted

Amazon Smile	25
Asda Foundation	600
Community Foundation Tyne & Wear and Northumberland	2000
Jon Goodwin	50
Slimming World Members - Wallsend	100
Sean Farrell	213
Donations in Memory of Nick Waton	649
Total Unrestricted Funding	3637

Restricted Funding

BBC Children in Need	10000
The Barbour Foundation	3000
R W Mann Trust	2500
Karbon Homes Community Fund	2783
Sir James Knott Trust	5000
Masonic Charitable Foundation	2000
North Tyneside Fund, the Prime Fund and the Winter Family Fund at the Community Foundation, Tyne & Wear and Northumberland	5000
Tesco Community Grant	375
William Webster Charitable Trust	500
Total Restricted Funding	31158

5. Fund Analysis

Restricted Funds	April'23	Income	Expend	March'24
BBC Children in Need	10000	10000	10000	10000
The Barbour Foundation	0	3000	1200	1800
R W Mann Trust	517	2500	517	2500
Karbon Homes Community Fund	927	2783	3710	0
Sir James Knott Trust	0	5000	5000	0
Masonic Charitable Foundation	0	2000	2000	0
North Tyneside Fund, the Prime Fund and the Winter Family Fund at the Community Foundation, Tyne & Wear and Northumberland	0	5000	0	5000
Carrie Reay Grassroots, Reeds Grassroots & Port of Tyne Community Action at the Community Foundation - Tyne & Wear and Northumberland	5215	0	5215	0
Co-op Local Community Fund	1932	0	1932	0
Tesco Community Grant	0	375	375	0
Squires Foundation Fund at the Community Foundation Tyne & Wear and Northumberland	1511	0	1511	0
William Webster Charitable Trust	0	500	500	0
Total	20102	31158	31960	19300

Designated Funds

Designated Funds are held as contingency as per the charity's Reserves Policy.

Apr-23

Mar-24

12000

12000

6. Related party transactions

There were no significant transactions between the project and any related parties during the period. No payments have been made to Trustees.

THE BABY EQUIPMENT LOAN SERVICE AND TOY LIBRARY

England & Wales - Charity number 1196768

Accounts

Baby Equipment Loan Service, Howdon Ltd

(A Company Limited by Guarantee)

Trustees Report and Financial Statements For The Period Ended 31 July 2022

Charity No. 1093695
Company Registration No. 05797818

Legal and Administrative Information

Name: **Baby Equipment Loan Service, Howdon Ltd**

Reg'd Charity No: 1093695

Company No: 05797818

Trustees: Angela Waton
Carol Dennison
Janice Swinburne
Nicholas Waton
Susan Dixon
Emily O'Hare

Address: Footprints Day Nursery & Children's Centre
North Road
Wallsend
NE28 8RH

Bankers: The Co-opertive Bank Plc

Independent
Examiner: Mark Thompson MAAT
VODA
Spirit of North Tyneside Wing
2nd Floor, Wallsend Customer First Centre
16 The Forum
Wallsend
NE28 8JR

Trustees' Annual Report April to July 2022

Objectives and Activities

To preserve and protect the health of young children in Howdon and surrounding area by the provision of education on child safety issues and accident prevention by the provision of safety equipment. To relieve persons in necessitous circumstances by the provision of essential baby equipment within Howdon and the surrounding area.

Achievements and Performance

From 1 April to 31 July 2022, the Baby Equipment Loan Service and Toy Library (BELS & TL) has continued to provide services to children, young people and families in North Tyneside. These include a Baby and Safety equipment hire service, a Toy Library, several Toddler Groups and Stay and Play sessions, activities linked to events such as Child Safety Week and networking with other agencies and organisations throughout the Borough.

Thank you to the Trusts and Foundations who have supported us through that period – BBC Children in Need, the Co-op Local Community Fund, Tesco Community Grants and the Garfield Weston Foundation,

As always, our local (and sometimes, not so local but with a connection) community has helped to fund the services of BELS & TL. Thank you to Sean Farrell through the Charities Aid Foundation.

Supporters of the Project have raised funds by purchasing items through Amazon Smile and Easy Fundraising.

Thank you to everyone who has donated funds and time to the BELS & TL.

The trustees / directors have considered the guidance produced by the Charity Commission on the provision of public benefit and they confirm that public benefit has been provided by the range of activities as described above.

Financial Review

The remaining funds at the end of July 2022: £67,647, were transferred to the new CIO. (See Plans for the Future below).

Risk Management

The Directors are examining the major risks, which the company faces in relation to external factors, governance and management, internal operations and business. They are considering the likelihood and impact of risks and are reviewing what systems should be in place to control and reduce those risks. The systems are being designed to provide reasonable, but not absolute, assurance against material loss or misstatement of loss.

Reserves Policy

It is the policy of the company to try to build up unrestricted funds, which are free reserves of the company, to a level that equates to approximately 3 months unrestricted expenditure. This will provide sufficient funds to cover management and administration support costs and any emergencies that may arise from time to time.

The Directors/Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the company and which enable them to comply with applicable law. The Directors/Trustees are also responsible for safeguarding the assets of the charitable

company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Plans for the Future

- The Baby Equipment Loan Service and Toy Library has been registered through the Charity Commission as a Charitable Incorporated Organisation (CIO) Foundation Model (Registered Charity Number 1196768). The Trustees of the BELS & TL felt that over the years, the Project had grown and developed due to increasing demand and the original charity objects needed to reflect this. Changing from a Charity AND a Company Limited by Guarantee also streamlines the paperwork involved in the good governance of the BELS & TL. Our current tasks are to change all documents and to open new bank accounts to include the new charity details.

Trustees' Responsibilities in relation to Financial Statements

Charity Law requires the Trustees to prepare financial statements for each financial year which comply with the regulations set out in the Charities Act 1993.

Signed:  Chair, on behalf of Trustees
Susan Dixon
Date 10.11.23

INDEPENDENT EXAMINER'S REPORT

Report to the trustees of

Baby Equipment Loan Service, Howdon Limited

On accounts for the year ended

31 July 2022

Charity no

1093695

Respective responsibilities of trustees and examiner

The trustees of the organisation are responsible for the preparation of accounts; they consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an Independent Examination is needed.

It is my responsibility to

- examine the accounts (under section 145 of the 2011 Act),
- follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Act), and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept (in accordance with section 41 of the Act); and
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Date: 11th October, 2023

Name:

Mark Thompson MAAT
VODA
Spirit of North Tyneside Wing
16 The Forum
Wallsend
NE28 8JR

Baby Equipment Loan Services, Howdon Limited

**Statement of Financial Activities
for the period ended 31 July 2022**

		Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	Total Funds
		Jul-22	Jul-22	Jul-22	Jul-22	Mar-22
					£	£
Receipts						
Donations and legacies	3	67		21,380	21,447	47,842
Donations - general		90			90	287
Charitable activities		107			107	174
Other trading activities		677			677	846
Other		-			-	257
Total Receipts		941		21,380	22,321	49,406
Payments						
Charitable activities		-		17,509	17,509	48,159
Other		-			-	4
Total Payments		-		17,509	17,509	48,163
Surplus / deficit for the year		941		3,871	4,812	1,243
Net Movement between Funds				-	-	-
Funds at 1 April 2022		36,979	12,000	13,856	62,835	61,592
Reserves transferred to The Baby Equipment Loan Service And Toy Library		- 37,920	- 12,000	- 17,727	- 67,647	
Funds at 31 July 2022		-	-	-	-	62,835

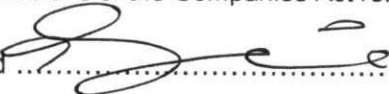
Baby Equipment Loan Service, Howdon Limited
Balance Sheet as at 31 July 2022

	July 2022 £	March 2022 £
Fixed Assets	0	0
	<u>0</u>	<u>0</u>
Current Assets		
Cash at Bank & in Hand	0	62925
Debtors & Prepayments		194
Total Cash Balances	<u>0</u>	<u>63119</u>
Current Liabilities		
Trade Creditors		284
Net Current Assets	0	62835
Net Assets at 31 July 2022	<u>0</u>	<u>62835</u>
Represented By:	4	
Restricted Funds	0	13856
Designated Funds	0	12000
Unrestricted Funds	0	36979
	<u>0</u>	<u>62835</u>

For the year ending 31/7/2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities:

- a) The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476, of the Companies Act 2006
- b) The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.
- c) The accounts have been prepared in accordance with the special provisions of the Companies Act relating to small companies.

Signed  Position TREASURER / TRUSTEE
 Print Name CAROL DENNISON

Notes to the accounts July 2022

1. Basis of accounts

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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) (effective 1 January 2015) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006

BELS meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Fixed Assets are depreciated over a useful lifeline at the following rates:

Toys	50% straight line
Baby Equipment	50% straight line
Office Equipment	25% reducing balance

2. Trustees and Staff

No Trustees were remunerated or received expenses payments.

Total Salary Costs	10418
Average no of staff was	3

3. Funding

Unrestricted

Sean Farrell	67
Total Unrestricted Funding	67

Restricted Funding

Co-op Local Community Fund	255
The Garfield Weston Foundation	10000
BBC Children in Need	10000
Tesco Community Grant	1125
Total Restricted Funding	21380

4. Fund Analysis

Restricted Funds	April'22	Income	Expend	Transferred	
				to CIO	July'22
BBC Children in Need	0	10000	4480	5520	0
The Barbour Foundation	947		460	487	0
R W Mann Trust	837		80	757	0
Masonic Charitable Foundation	900		900	0	0
National Lottery Community Fund - Awards for All	9500		3318	6182	0
The Garfield Weston Foundation	0	10000	6599	3401	0
Hospital of God	1672		1672	0	0
Co-op Local Community Fund	0	255	0	255	0
Tesco Community Grant	0	1125	0	1125	0
Total	13856	21380	17509	17727	0

Designated Funds	Apr-22	Transferred	
		to CIO	Jul-22
Designated Funds are held as contingency as per the charity's Reserves Policy.	12000	12000	0

5. Related party transactions

All of the reserves, assets, liabilities and activities of the Charity were transferred to the newly formed charity, The Baby Equipment Loan Service And Toy Library, registered no 1196768 which continues, uninterrupted, the activities of the the charity established in 1985.

The Baby Equipment Loan Service And Toy Library
Registered Charity No. 1196768

Trustees' Report
and
Financial Statement
for the period ended
31 March 23

The Baby Equipment Loan Service And Toy Library

Name: The Baby Equipment Loan Service And Toy Library

Charity no: 1196768

Structure: Unincorporated association governed by a constitution.

Trustees: Angela Waton
Carol Dennison
Janice Swinburne
Nicholas Waton
Susan Dixon
Emily O'Hare

Trustees are elected by the membership at each Annual General Meeting.

Address: Footprints Day Nursery & Children's Centre
North Road
Wallsend
NE28 8RH

Bankers: The Co-operative Bank Plc

Independent Examiner: Mark Thompson MAAT
VODA
Spirit of North Tyneside Wing
2nd Floor, Wallsend Customer First Centre
16 The Forum
Wallsend
NE28 8JR

The Baby Equipment Loan Service And Toy Library

Review of activities and performance

The Baby Equipment Loan Service and Toy Library (BELS & TL) changed from a Charity and Company Limited by Guarantee to a Charitable Incorporated Organisation in November 2021 and had to close one bank account and open another. This happened mid financial year, hence two sets of financial statements. We appreciate the help and support of the Teams at VODA during this demanding time, with especial thanks to the Finance Department.

From 1 August 2022 to 31 March 2023, the BELS & TL has continued to provide services to children, young people and families in North Tyneside. It has been a challenging time especially during the winter months when families who were already struggling were faced with higher food and fuel bills. We were pleased to link with Feeding Families and be able to offer their food boxes to our members. We promoted North Tyneside Council Warm Hubs and the many organisations who were offering similar support in their venues. Our own Toddler Groups also provided a warm space and as well as the healthy snacks for the children we added a hot drink for the parents and carers.

In the winter months of 2022 and 2023, BBC Children in Need and the Community Foundation Tyne & Wear and Northumberland kindly assisted the Project with funds to help during the cost-of-living crisis. The Project Support Workers and Volunteers further developed the Toy Library database, welcomed new and old Toy Library members to the Project, hired baby and safety equipment, facilitated Toddler Groups and Stay and Play sessions, highlighted important dates in the calendar and visited many groups and organisations throughout the Borough.

Thank you to the Trusts and Foundations who have helped to make all the above activities possible – BBC Children in Need, Carrie Reay Grassroots, Reeds Grassroots and Port of Tyne Community Action at the Community Foundation Tyne & Wear and Northumberland, the Community Foundation Tyne & Wear and Northumberland, the Co-op Local Community Fund, Karbon Homes Community Fund, Squires Foundation Fund at the Community Foundation Tyne & Wear and Northumberland.

As always, our local (and sometimes, not so local but with a connection) community has helped to fund the services of BELS & TL. Thank you to Sean Farrell through the Charities Aid Foundation, Jon Goodwin and members of Slimming World, Wallsend.

Supporters of the Project have raised funds by purchasing items through Amazon Smile (unfortunately now discontinued) and Easy Fundraising.

The Project is based in Footprints Day Nursery and Children's Centre, where we enjoy positive relationships with staff and where both Projects support each other and signpost clients to the different services on offer.

Thank you also to everyone who donated toys and equipment, small sums of money, gifts for our Annual General Meeting raffle and tombola and those who donated their time, skills and knowledge.

Financial Review

The financial position for the period shows net incoming funds of £30,171 and total outgoing resources of £37,780. With a balance brought forward figure of £67,647 this leaves a carried forward figure of £60,038. Of this, £20,102 is restricted funds, and £12,000 is a reserve for contingencies as our reserves policy below (see the notes to the accounts), leaving £27,936 of unrestricted reserves. The Trustees consider the financial position of the charity to be stable, but are constantly looking for funding to continue the service.

Plans for the Future

- To encourage the involvement of more Volunteers and Trustees in the Project
- To promote the advantages of borrowing rather than buying.
- To continue to update the BELS & TL website.
- To research venues in 'hard to reach communities' for future Toddler Groups and Stay and Play sessions.

The trustees / directors have considered the guidance produced by the Charity Commission on the provision of public benefit and they confirm that public benefit has been provided by the range of activities as described above.

Risks, reserves and investments

The Trustees aim to maintain free reserves in unrestricted funds at a level equivalent to six months expenditure. This level would allow the charity to continue its activities for a reasonable period in the event of a sudden curtailment of funding. This would allow enough time for the charity to either obtain new funding sources or restructure its activities

Trustees' responsibilities in relation to the financial statements

Charity Law requires the Trustees to prepare financial statements for each financial year which comply with the regulations set out in the Charities Act 1993. The Trustees have elected to take advantage of the provisions that apply to small charities and have prepared a Receipts and Payments Account and Statement of Assets and Liabilities.

Signed: Chair, on behalf of the Trustees. date: 10.11.23

Independent Examiners Report

Report to the
trustees of

The Baby Equipment Loan Service And Toy Library

On accounts for
the year ended

31-Mar-23 Charity no 1196768

**Respective
responsibilities of
trustees and
examiner**

The trustees of the organisation are responsible for the preparation of accounts; they consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an Independent Examination is needed.

It is my responsibility to

- examine the accounts (under section 145 of the 2011 Act),
- follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Act), and
- state whether particular matters have come to my attention.

**Basis of
independent
examiner's
statement**

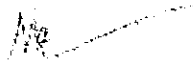
My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

**Independent
examiner's
statement**

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept (in accordance with section 130 of the Act); and
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



25 October 2023

**Name:
Address:**

Mark Thompson MAAT
VODA
Spirit of North Tyneside Wing
2nd Floor, Wallsend Customer First Centre
16 The Forum
Wallsend
NE28 8JR

Statement of Financial Activities
for the period ended 31 March 2023

		Unrestricted Funds 2023	Designated Funds 2023	Restricted Funds 2023	Total Funds 2023	Total Funds 2022
Receipts						
Donations and legacies	4	7147		20500	27647	21447
Donations - general		453			453	90
Charitable activities		333			333	107
Other trading activities		1319			1319	677
Other		419			419	0
Total Receipts		9671		20500	30171	22321
Payments						
Charitable activities		19626		18125	37751	17509
Other		29			29	0
Total Payments		19655		18125	37780	17509
Surplus / deficit for the year		-9984		2375	-7609	4812
Transfer between Funds					0	0
Funds at 1 August 2022		37920	12000	17727	67647	62835
Funds at 31 March 2023		27936	12000	20102	60038	67647

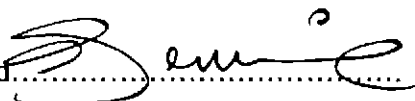
The Baby Equipment Loan Service And Toy Library

Balance Sheet


31-Mar-23

	2023
	£
notes	
Fixed Assets	0
	<u>0</u>
Current assets	
Cash at Bank & in Hand	60,296
Debtors & Prepayments	136
Total Cash Balance	<u>60,432</u>
Current Liabilities	
Trade Creditors	394
Net Current Assets	60,038
Net Assets at 31 March 2023	<u><u>60,038</u></u>
Represented By	
Restricted Funds	20,102
Designated Funds	12,000
Unrestricted Funds	27,936
	<u><u>60,038</u></u>

The financial statements were approved by the following members of the Management Committee:

Signed 

Position Treasurer/Trustee

Signed 

Position Chair / Trustee

Date 10.11.2023.

The Baby Loan Service and Toy Library
Notes to the accounts, 2023

1. Accounting Policies

- a The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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) (effective 1 January 2015) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Baby Equipment Loan Service and Toy Library meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Fixed Assets are depreciated over a useful lifetime at the following rates:

Toys	50% straight line
Baby Equipment	50% straight line
Office Equipment	25% reducing balance

2. Trustees and Staff

No Trustees were remunerated or received expenses payments.

Total Salary Costs	£	22,637
Average no of staff was		3

3. Costs of financial services

The cost for the Independent Examination for the financial period will be £420

4. Funding

Unrestricted

BBC Children in Need	500
Community Foundation	4000
Sean Farrell	2447
Jon Goodwin	100
Slimming World Members - Wallsend	100
Total Unrestricted Funding	7147

Restricted Funding

BBC Children in Need	10000
Co-op Local Community Fund	1858
Karbon Homes Community Fund	927
Carrie Reay Grassroots, Reeds Grassroots & Port of Tyne Community Action at the Community Foundation - Tyne & Wear and Northumberland	5215
Squires Foundation Fund at the Community Foundation Tyne & Wear and Northumberland	2500
Total Restricted Funding	20500

5. Fund Analysis

Restricted Funds	August'22	Income	Expend	March'23
BBC Children in Need	5520	10000	5520	10000
The Barbour Foundation	487		487	0
R W Mann Trust	757		240	517
Karbon Homes Community Fund	0	927	0	927
National Lottery Community Fund - Awards for All	6182		6182	0
The Garfield Weston Foundation	3401		3401	0

Carrie Reay Grassroots, Reeds Grassroots & Port of Tyne Community Action at the Community Foundation - Tyne & Wear and Northumberland	0	5215		5215
Co-op Local Community Fund	255	1858	181	1932
Tesco Community Grant	1125		1125	0
Squires Foundation Fund at the Community Foundation Tyne & Wear and Northumberland	0	2500	989	1511
Total	17727	20500	18125	20102

	Aug-22	Mar-23
Designated Funds		
Designated Funds are held as contingency as per the charity's Reserves Policy.	12000	12000

6. Related party transactions

There were no significant transactions between the project and any related parties during the period. No payments have been made to Trustees.

The Baby Equipment Loan Service And Toy Library
Registered Charity No. 1196768

Trustees' Report
and
Financial Statement
for the period ended
31 March 23

The Baby Equipment Loan Service And Toy Library

Name: The Baby Equipment Loan Service And Toy Library

Charity no: 1196768

Structure: Unincorporated association governed by a constitution.

Trustees: Angela Waton
Carol Dennison
Janice Swinburne
Nicholas Waton
Susan Dixon
Emily O'Hare

Trustees are elected by the membership at each Annual General Meeting.

Address: Footprints Day Nursery & Children's Centre
North Road
Wallsend
NE28 8RH

Bankers: The Co-operative Bank Plc

Independent Examiner: Mark Thompson MAAT
VODA
Spirit of North Tyneside Wing
2nd Floor, Wallsend Customer First Centre
16 The Forum
Wallsend
NE28 8JR

The Baby Equipment Loan Service And Toy Library

Review of activities and performance

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From 1 August 2022 to 31 March 2023, the BELS & TL has continued to provide services to children, young people and families in North Tyneside. It has been a challenging time especially during the winter months when families who were already struggling were faced with higher food and fuel bills. We were pleased to link with Feeding Families and be able to offer their food boxes to our members. We promoted North Tyneside Council Warm Hubs and the many organisations who were offering similar support in their venues. Our own Toddler Groups also provided a warm space and as well as the healthy snacks for the children we added a hot drink for the parents and carers.

In the winter months of 2022 and 2023, BBC Children in Need and the Community Foundation Tyne & Wear and Northumberland kindly assisted the Project with funds to help during the cost-of-living crisis. The Project Support Workers and Volunteers further developed the Toy Library database, welcomed new and old Toy Library members to the Project, hired baby and safety equipment, facilitated Toddler Groups and Stay and Play sessions, highlighted important dates in the calendar and visited many groups and organisations throughout the Borough.

Thank you to the Trusts and Foundations who have helped to make all the above activities possible – BBC Children in Need, Carrie Reay Grassroots, Reeds Grassroots and Port of Tyne Community Action at the Community Foundation Tyne & Wear and Northumberland, the Community Foundation Tyne & Wear and Northumberland, the Co-op Local Community Fund, Karbon Homes Community Fund, Squires Foundation Fund at the Community Foundation Tyne & Wear and Northumberland.

As always, our local (and sometimes, not so local but with a connection) community has helped to fund the services of BELS & TL. Thank you to Sean Farrell through the Charities Aid Foundation, Jon Goodwin and members of Slimming World, Wallsend.

Supporters of the Project have raised funds by purchasing items through Amazon Smile (unfortunately now discontinued) and Easy Fundraising.

The Project is based in Footprints Day Nursery and Children's Centre, where we enjoy positive relationships with staff and where both Projects support each other and signpost clients to the different services on offer.

Thank you also to everyone who donated toys and equipment, small sums of money, gifts for our Annual General Meeting raffle and tombola and those who donated their time, skills and knowledge.

Financial Review

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Plans for the Future

- To encourage the involvement of more Volunteers and Trustees in the Project
- To promote the advantages of borrowing rather than buying.
- To continue to update the BELS & TL website.
- To research venues in 'hard to reach communities' for future Toddler Groups and Stay and Play sessions.

The trustees / directors have considered the guidance produced by the Charity Commission on the provision of public benefit and they confirm that public benefit has been provided by the range of activities as described above.

Risks, reserves and investments

The Trustees aim to maintain free reserves in unrestricted funds at a level equivalent to six months expenditure. This level would allow the charity to continue its activities for a reasonable period in the event of a sudden curtailment of funding. This would allow enough time for the charity to either obtain new funding sources or restructure its activities

Trustees' responsibilities in relation to the financial statements

Charity Law requires the Trustees to prepare financial statements for each financial year which comply with the regulations set out in the Charities Act 1993. The Trustees have elected to take advantage of the provisions that apply to small charities and have prepared a Receipts and Payments Account and Statement of Assets and Liabilities.

Signed: Chair, on behalf of the Trustees. date: 10.11.23

Independent Examiners Report

Report to the
trustees of

The Baby Equipment Loan Service And Toy Library

On accounts for
the year ended

31-Mar-23 Charity no 1196768

**Respective
responsibilities of
trustees and
examiner**

The trustees of the organisation are responsible for the preparation of accounts; they consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an Independent Examination is needed.

It is my responsibility to

- examine the accounts (under section 145 of the 2011 Act),
- follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Act), and
- state whether particular matters have come to my attention.

**Basis of
independent
examiner's
statement**

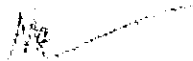
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**Independent
examiner's
statement**

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept (in accordance with section 130 of the Act); and
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



25 October 2023

**Name:
Address:**

Mark Thompson MAAT
VODA
Spirit of North Tyneside Wing
2nd Floor, Wallsend Customer First Centre
16 The Forum
Wallsend
NE28 8JR

Statement of Financial Activities
for the period ended 31 March 2023

		Unrestricted Funds 2023	Designated Funds 2023	Restricted Funds 2023	Total Funds 2023	Total Funds 2022
Receipts						
Donations and legacies	4	7147		20500	27647	21447
Donations - general		453			453	90
Charitable activities		333			333	107
Other trading activities		1319			1319	677
Other		419			419	0
Total Receipts		9671		20500	30171	22321
Payments						
Charitable activities		19626		18125	37751	17509
Other		29			29	0
Total Payments		19655		18125	37780	17509
Surplus / deficit for the year		-9984		2375	-7609	4812
Transfer between Funds					0	0
Funds at 1 August 2022		37920	12000	17727	67647	62835
Funds at 31 March 2023		27936	12000	20102	60038	67647

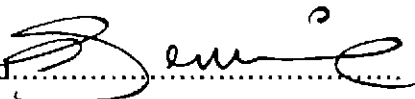
The Baby Equipment Loan Service And Toy Library

Balance Sheet


31-Mar-23

	2023
	£
notes	
Fixed Assets	0
	<u>0</u>
Current assets	
Cash at Bank & in Hand	60,296
Debtors & Prepayments	136
Total Cash Balance	<u>60,432</u>
Current Liabilities	
Trade Creditors	394
Net Current Assets	60,038
Net Assets at 31 March 2023	<u><u>60,038</u></u>
Represented By	
Restricted Funds	20,102
Designated Funds	12,000
Unrestricted Funds	27,936
	<u><u>60,038</u></u>

The financial statements were approved by the following members of the Management Committee:

Signed 

Position Treasurer/Trustee

Signed 

Position Chair / Trustee

Date 10.11.2023.

The Baby Loan Service and Toy Library
Notes to the accounts, 2023

1. Accounting Policies

- a The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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) (effective 1 January 2015) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Baby Equipment Loan Service and Toy Library meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Fixed Assets are depreciated over a useful lifetime at the following rates:

Toys	50% straight line
Baby Equipment	50% straight line
Office Equipment	25% reducing balance

2. Trustees and Staff

No Trustees were remunerated or received expenses payments.

Total Salary Costs	£	22,637
Average no of staff was		3

3. Costs of financial services

The cost for the Independent Examination for the financial period will be £420

4. Funding

Unrestricted

BBC Children in Need	500
Community Foundation	4000
Sean Farrell	2447
Jon Goodwin	100
Slimming World Members - Wallsend	100
Total Unrestricted Funding	7147

Restricted Funding

BBC Children in Need	10000
Co-op Local Community Fund	1858
Karbon Homes Community Fund	927
Carrie Reay Grassroots, Reeds Grassroots & Port of Tyne Community Action at the Community Foundation - Tyne & Wear and Northumberland	5215
Squires Foundation Fund at the Community Foundation Tyne & Wear and Northumberland	2500
Total Restricted Funding	20500

5. Fund Analysis

Restricted Funds	August'22	Income	Expend	March'23
BBC Children in Need	5520	10000	5520	10000
The Barbour Foundation	487		487	0
R W Mann Trust	757		240	517
Karbon Homes Community Fund	0	927	0	927
National Lottery Community Fund - Awards for All	6182		6182	0
The Garfield Weston Foundation	3401		3401	0

Carrie Reay Grassroots, Reeds Grassroots & Port of Tyne Community Action at the Community Foundation - Tyne & Wear and Northumberland	0	5215		5215
Co-op Local Community Fund	255	1858	181	1932
Tesco Community Grant	1125		1125	0
Squires Foundation Fund at the Community Foundation Tyne & Wear and Northumberland	0	2500	989	1511
Total	17727	20500	18125	20102

	Aug-22	Mar-23
Designated Funds		
Designated Funds are held as contingency as per the charity's Reserves Policy.	12000	12000

6. Related party transactions

There were no significant transactions between the project and any related parties during the period. No payments have been made to Trustees.