

BABYZONE

England & Wales · Charity number 1198316

Details

Status Registered

Legal form CIO

Registered 2022-03-21

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

Contact

Address Scale Space
58 Wood Lane
London

Phone 02039769990

Email hello@babyzone.org.uk

Website www.babyzone.org.uk

Activities

Objects: 3. OBJECTS THE OBJECTS OF THE CIO ARE: (1) TO ADVANCE THE EDUCATION OF, AND TO DEVELOP THE CAPACITY AND SKILLS OF, PARENTS AND CARERS OF CHILDREN, AND CHILDREN THEMSELVES AGED BETWEEN 0 TO 5 IN ENGLAND AND WALES USING A BARRIERLESS APPROACH (AS DEFINED BELOW) TO ALLOW ALL FAMILIES TO ACCESS A STRUCTURED OFFER THAT ENABLES THEM TO BETTER ENGAGE IN THEIR CHILDREN'S EARLIEST EDUCATION AND DEVELOPMENT; THE BENEFIT OF WHICH IS AN INCREASE IN THE NUMBER OF BABIES THAT WILL RECEIVE EARLY ENGAGEMENT FROM THEIR CARERS WHICH EVIDENCE TELLS US WILL LEAD TO INCREASED EMOTIONAL RESILIENCE, THE DEVELOPMENT OF VITAL SPEECH AND LANGUAGE SKILLS AND CONSEQUENTIAL REDUCTION IN THE ATTAINMENT GAP; AND (2) TO PROMOTE SOCIAL INCLUSION AND EQUALITY AND DIVERSITY BY UTILISING A BARRIERLESS APPROACH (AS DEFINED BELOW) TO DELIVER OBJECT 3(1), WITH THE AIM OF (I) DEMONSTRATING THE VALUE OF THE BARRIERLESS APPROACH IN REACHING THE PREVIOUSLY UNSUPPORTED FAMILIES THAT WOULD BENEFIT FROM THE SERVICES THE MOST, (II) PUTTING ACCESSIBILITY AND THE NEEDS OF FAMILIES AT THE HEART OF THE PROVISION OF THE SERVICES AND (III) SHARING KNOWLEDGE WITH OTHER SOCIAL PROGRAMMES THAT FAIL TO REACH THE PEOPLE WHO NEED THEIR SERVICES ABOUT THE BENEFITS OF USING A BARRIERLESS APPROACH; THE BENEFIT OF WHICH IS (A) INCREASED ENGAGEMENT FROM THOSE PEOPLE THAT NEED THE SERVICES THE MOST, (B) LESS WASTE OF FUNDS AS THE PROGRAMMES WILL HAVE INCREASED PARTICIPATION AND (C) A MORE ENGAGED AND INCLUSIVE COMMUNITY. A 'BARRIERLESS APPROACH' MEANS REMOVING ALL THE BARRIERS THAT ARE LIKELY TO PREVENT PEOPLE FROM JOINING OR PARTICIPATING IN PROGRAMMES; INCLUDING, WITHOUT LIMITATION, HAVING NO (I) BOOKING SYSTEM, (II) SET TIMETABLES, (III) SIGN IN PROCESS, (IV) FEES AND (V) RULES WHICH COULD RESULT IN PEOPLE BEING TURNED AWAY. THE IDEA IS THAT THERE ARE NO BARRIERS AT ALL - THE DOORS ARE OPEN, YOU DON'T HAVE TO SIGN IN, SIMULTANEOUS CLASSES RUN ALL THE TIME BABYZONE IS OPEN, YOU CAN NEVER BE LATE, AND YOU CAN JOIN AND LEAVE THE CLASSES WHENEVER YOU NEED OR WANT TO.

The objects of the CIO are: 1) to advance the education of, and to develop the capacity and skills of, parents and carers of children, and children themselves aged between 0 to 5 in England and Wales using an accessible approach to allow all families to access a structured offer that enables them to better engage in their children's earliest education and development; the benefit of which is an increase in the number of babies that will receive early engagement from their carers which evidence tells us will lead to increased emotional resilience, the development of vital speech and language skills and consequential reduction in the attainment gap; and 2) to promote social inclusion and equality and diversity by utilising an accessible approach to deliver object 3(1), with the aim of (i) demonstrating the value of the accessible approach in reaching the previously unsupported families that would benefit from the services the most, (ii) putting accessibility and the needs of families at the heart of the provision of the services and (iii) sharing knowledge with other social programmes that fail to reach the people who need their services about the benefits of using an accessible approach.

Activities: Babyzone provides a safe, warm, clean space for parents to play with their babies and toddlers. We provide high quality activities that are fun, engaging and, importantly, evidence based for early years families. Parents come to chat, play, sing and read with their babies and toddlers - which we know is key to closing the early years attainment gap.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£976,143	£826,236	£184,875	17
2024-03-31	£508,621	£550,154	£34,968	10
2023-03-31	£328,541	£252,040	-	-

Trustees

Name	Role	Appointed
Charles Stuart Mindenhall	Chair	2022-02-11
Jyoti Cushion		2022-02-11
Lara Legassick		2022-02-11
Lucy Cary-Elwes		2022-09-08
Patrick Radcliffe		2023-06-13
Sarah Hesz		2022-12-02

BABYZONE

England & Wales - Charity number 1198316

Accounts

Babyzone
Financial Statements
31 March 2025

BURGESS HODGSON AUDIT LIMITED

Chartered accountants & statutory auditor

Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

Babyzone
Financial Statements
Year ended 31 March 2025

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Babyzone

Trustees' Annual Report

Year ended 31 March 2025

The trustees present their report and the financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name Babyzone
Charity registration number 1198316
Principal office Scale Space
 58 Wood Lane
 London
 W12 7RZ
 United Kingdom

The trustees

C S Mindenhall
P Radcliffe
S Hesz
L Cary-Elwes
L Legassick
J Cushion

Auditor

Burgess Hodgson Audit Limited
Chartered accountants & statutory auditor
Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

Babyzone

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

The Trustees of the charity (registered number 1198316 on 22 March 2022) present their Trustees' Annual Report for the purposes of section 162 of the Charities Act 2011 together with the Financial Statements of the Charity for the period ending 31 March 2025.

Who we are

BABYZONE is a charity which provides essential support for disadvantaged families with children under six, offering developmental classes and resources to foster early childhood growth. Babyzone empowers parents and caregivers to overcome challenges associated with poverty, enhancing parenting skills and promoting better outcomes for their children.

Structure, governance and management

BABYZONE was registered as a Charity on 21 March 2022 (Charity registration number: 1198316).

Recruitment and appointment of trustees

The first trustees were the subscribers to the constitution as notified to the Charity Commission as the first trustees of the charity. A person appointed as a trustee thereupon becomes a member of the charity and a trustee who ceases to hold office for any reason thereupon ceases to be a member of the charity. Trustees have the power to appoint any person to be a trustee who is willing to act as such. New trustees will be recruited according to the needs of the charity and the suitability of possible candidates. A majority approval of existing trustees would lead to their appointment.

The constitution states that the number of members (trustees) shall have no maximum and shall not be less than three.

Full details of the rules are contained in the charity's constitution, dated on registration on 21 March 2022, which may be inspected at the charity's registered office.

Organisational Structure

BABYZONE is governed by its Trustee Board which is responsible for setting the strategic direction of the organisation and the policy of the Charity. The Trustees carry the ultimate responsibility for the conduct of BABYZONE and for ensuring that the Charity satisfies its legal and contractual obligations. Trustees meet approximately every three months. The Trustees delegate day-to-day management to Babyzone's senior management team.

Decisions are determined by a simple majority of votes. In the case of an equality of votes the Chair of the meeting has the casting vote.

Risk management

The Trustees have considered the major risks to which the Charity is exposed and have established suitable risk management and control procedures.

The main risks and controls are as follows:

Funding and financial sustainability

- Risk: The charity does not raise sufficient income to continue delivering its services to families beyond the 2025/26 financial year.
- Mitigation: The charity has two staff whose specific responsibilities include fundraising and has adopted a broad fundraising strategy across trusts and foundations, individual donors, and partnerships. Income pipelines are reviewed regularly by senior management and the Board, with scenario planning and cost controls used to manage financial risk.

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Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Safeguarding and child safety

- Risk: A failure in safeguarding, including the recruitment or retention of unsuitable individuals or the failure to respond appropriately to concerns, could result in harm to children or adults at risk, loss of trust from families and partners, and regulatory or reputational consequences for the charity.
- Mitigation: All employees, volunteers and trustees undergo appropriate pre-appointment checks, including Disclosure and Barring Service (DBS) checks. The charity has a designated Safeguarding Lead and trained Deputy Designated Safeguarding Leads at each hub, supported by up-to-date safeguarding and child protection policies and a critical incident policy.

Objectives and activities

Our Objectives:

The objects of the CIO are:

(1) TO ADVANCE THE EDUCATION OF, AND TO DEVELOP THE CAPACITY AND SKILLS OF, PARENTS AND CARERS OF CHILDREN, AND CHILDREN THEMSELVES AGED BETWEEN 0 TO 5 IN ENGLAND AND WALES USING A BARRIERLESS APPROACH (AS DEFINED BELOW) TO ALLOW ALL FAMILIES TO ACCESS A STRUCTURED OFFER THAT ENABLES THEM TO BETTER ENGAGE IN THEIR CHILDREN'S EARLIEST EDUCATION AND DEVELOPMENT; THE BENEFIT OF WHICH IS AN INCREASE IN THE NUMBER OF BABIES THAT WILL RECEIVE EARLY ENGAGEMENT FROM THEIR CARERS WHICH EVIDENCE TELLS US WILL LEAD TO INCREASED EMOTIONAL RESILIENCE, THE DEVELOPMENT OF VITAL SPEECH AND LANGUAGE SKILLS AND CONSEQUENTIAL REDUCTION IN THE ATTAINMENT GAP; AND

(2) TO PROMOTE SOCIAL INCLUSION AND EQUALITY AND DIVERSITY BY UTILISING A BARRIERLESS APPROACH (AS DEFINED BELOW) TO DELIVER OBJECT 3(1), WITH THE AIM OF (I) DEMONSTRATING THE VALUE OF THE BARRIERLESS APPROACH IN REACHING THE PREVIOUSLY UNSUPPORTED FAMILIES THAT WOULD BENEFIT FROM THE SERVICES THE MOST, (II) PUTTING ACCESSIBILITY AND THE NEEDS OF FAMILIES AT THE HEART OF THE PROVISION OF THE SERVICES AND (III) SHARING KNOWLEDGE WITH OTHER SOCIAL PROGRAMMES THAT FAIL TO REACH THE PEOPLE WHO NEED THEIR SERVICES ABOUT THE BENEFITS OF USING A BARRIERLESS APPROACH; THE BENEFIT OF WHICH IS (A) INCREASED ENGAGEMENT FROM THOSE PEOPLE THAT NEED THE SERVICES THE MOST, (B) LESS WASTE OF FUNDS AS THE PROGRAMMES WILL HAVE INCREASED PARTICIPATION AND (C) A MORE ENGAGED AND INCLUSIVE COMMUNITY. A 'BARRIERLESS APPROACH' MEANS REMOVING ALL THE BARRIERS THAT ARE LIKELY TO PREVENT PEOPLE FROM JOINING OR PARTICIPATING IN PROGRAMMES; INCLUDING, WITHOUT LIMITATION, HAVING NO (I) BOOKING SYSTEM, (II) SET TIMETABLES, (III) SIGN IN PROCESS, (IV) FEES AND (V) RULES WHICH COULD RESULT IN PEOPLE BEING TURNED AWAY. THE IDEA IS THAT THERE ARE NO BARRIERS AT ALL - THE DOORS ARE OPEN, YOU DON'T HAVE TO SIGN IN, SIMULTANEOUS CLASSES RUN ALL THE TIME BABYZONE IS OPEN, YOU CAN NEVER BE LATE, AND YOU CAN JOIN AND LEAVE THE CLASSES WHENEVER YOU NEED OR WANT TO.

Our Activities

We run free, high-quality Babyzone hubs in the heart of communities facing the greatest disadvantage. Each hub is a joyful, welcoming place where parents and children (0-5) can play, learn and connect, and where local health teams, councils and charities deliver support together under one roof. Our hubs operate as "community hubs": we use evidence and parent feedback to refine what we do and share what works across the network. This low-barrier design removes practical and social hurdles to engagement and makes early years help feel natural, welcoming and easy to access.

In every hub, families can drop into evidence-informed classes and experiences that strengthen early development and the parent-child relationship. Our own programmes: Babyzone Everyday Maths

Babyzone

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

(embedding early numeracy in daily routines) and Babyzone NEST (Name, Empathise, Self-regulate, Team-up), sit alongside partner-led sessions spanning language, play, health and parenting. Sessions are hands-on, playful and practical so ideas transfer home; they're designed to be simple, low-cost and easy for parents to repeat with their children.

Babyzone hubs also act as a one-stop platform for joined-up support. Families can access co-located services in a safe, familiar setting, such as infant-feeding clinics, Early Help checks, Dad Matters groups, bereavement support and employment and benefits advice, and be signposted to wider help without the stigma or friction of navigating multiple agencies. Our partnership network has grown rapidly, embedding Babyzone as a trusted convenor for health, early learning and family support locally.

We extend help beyond the delivery day through digital engagement. The Baby Buddy app, now part of Babyzone, provides 24/7, evidence-based guidance with strong engagement and accessibility for lower-income and multilingual families. Our WhatsApp Communities give parents real-time tips, polls and peer support using low-data, low-barrier channels, so families feel connected between hub visits and can shape local offers (e.g., around child behaviour, school-readiness and parental mental health). We also share open content so practical ideas are always at families' fingertips.

Finally, we are building the Babyzone Academy to equip practitioners, inside and beyond Babyzone, with short, mobile-first courses drawn from our curricula and partner programmes. Its social "Buzz" features help effective practice spread quickly across settings, ensuring our hubs, programmes and digital support reinforce one another for the greatest impact.

Achievements and performance

This year, across our hubs we welcomed 27,106 family visits (up 29% year-on-year), with 61,737 total attendances by parents and children (+30%) and 3,105 first-time family visits (+25%). Fathers' and male carers' participation continued to climb to 2,371 visits (+22%), reflecting our visible, welcoming approach for dads. Importantly, around 70% of families we supported live in communities facing financial strain or everyday hardship, indicating that our offer is reaching those who stand to benefit most.

We launched two new Babyzones, one in Blackburn and one in Wigan, in spring 2025, extending access in the North West. Early traction has been strong: Blackburn recorded 766 family visits in its first 12 delivery days, quickly settling at 100+ families per week, while Wigan recorded 313 family visits in the opening phase alongside wide civic and partner backing. Grimsby is scheduled to open in the autumn, extending our reach to another area of significant need. These launches take us to eight active hubs during the period.

Quality and depth of engagement remained high. We delivered 4,416 evidence-informed classes (+42%), giving parents playful, practical ideas they can use at home. In our independent family survey, 84% of parents reported using ideas from Babyzone at home "a lot/very often" or "quite often"; 88% strongly agreed they had met other parents and learned useful tips; and 95% said their child's development benefitted, from social skills and communication to readiness for nursery and school. Parents consistently describe Babyzone as fun, friendly, educational and safe, a place where children thrive and adults feel relaxed and supported.

Partnership working multiplied outcomes. Over the year more than 260 organisations collaborated with us in-hub and around families' needs. Examples include the DWP supporting 62 families at Babyzone Croydon with backdated benefits and employment advice; Happy Baby Community reaching 281 mothers in Barnet; and new infant-feeding and Early Help clinics with NHS teams running in trusted community settings so concerns are spotted earlier and parents receive timely support. This joined-up model means a parent can attend a class and address health, welfare or learning needs in a single, stigma-free visit.

Our digital arm amplified reach and reinforced behaviour change between sessions. Families consumed 2.5 million pieces of content on Baby Buddy; WhatsApp Community interactions topped

Babyzone

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

300,000, helping parents get real-time tips and peer support; and our Global Awareness Campaign generated 1.5 million impressions to spotlight the early years nationally. Early signs of integration are positive, with ~2,000 new Baby Buddy registrations in Babyzone localities during the period, and site-level WhatsApp polls shaping support (e.g., demand for school-readiness and child-behaviour content).

We continued to deliver strong value for money while widening impact. Our capital-light, partnership-powered model and gift-in-kind core support helped keep unit costs around £8 per person visit, £213 per family per year, and ~£130,000 per hub per annum, directing the majority of spend to direct support.

Babyzone reports its impact in line with the academic year. The performance of Babyzone is presented for the 24/25 academic year.

Related party transactions

Transactions with OnSide Youth Zones

Background:

Babyzone has entered into facilities rental arrangements with Future, WEST, Legacy, Warrington and Uritas Youth Zones, independent charities within the OnSide Youth Zone network. The Chair of Babyzone also serves as the Chair of OnSide Youth Zones. This disclosure outlines the arrangements, their basis and rationale.

Nature of transaction:

Babyzone rents facilities and associated services from the Youth Zones to deliver its charitable activities. Payments are charged on a per-session basis and cover relevant costs inherent to the offer (e.g. utilities, maintenance and venue services).

Rationale for transaction:

Fair value: Babyzone explored alternative venues locally to ensure value for money but did not identify options meeting the required standard at a comparable cost. The rates agreed with the Youth Zones are below the fair market value for equivalent facilities in the area.

Partnership: Through the connection to the OnSide network, Babyzone secures reliable, family-friendly venues embedded in their communities at a discounted rate.

Conclusion:

The arrangements with Future, WEST, Legacy, Warrington and Uritas Youth Zones were entered into in the best interests of the charity and on terms below fair market value. The relationship has been transparently disclosed and subject to independent scrutiny to confirm reasonableness.

Transactions with Blenheim Chalcot

Background:

Blenheim Chalcot provided extensive gift-in-kind support to Babyzone during the year ended 31 March 2025. Blenheim Chalcot is an entity with which Babyzone's Chair is connected. Babyzone's model explicitly leverages in-kind core services to keep costs focused on families.

Nature of transaction and period covered:

Blenheim Chalcot provided the following services throughout the financial year: Legal; Tax; Finance; Information Technology and Data Analysis; Managerial; Secretarial; Talent; Human Resources; Offices and facilities; Compliance; and Networks.

Recognition and valuation basis:

The fair-value of the gift-in-kind support recognised for the year is £350,000, valued with reference to Blenheim Chalcot's external rate card for comparable services.

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Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Conclusion:

The in-kind services materially strengthened governance and delivery capacity while allowing philanthropic funds to flow to frontline activity. The valuation methodology is consistent and supportable; the transaction was conducted transparently and on terms advantageous to the charity. (See also Impact Report discussion of capital-light model supported by BLENHEIM CHALCOT in-kind provision.)

Transaction with Corporate Donor

Background:

During the year, Babyzone received an unrestricted donation from a corporate donor. A director of this donor entity is also a Trustee of Babyzone.

During the year Babyzone also received a restricted donation from a corporate donor. An employee of this donor entity is also a Trustee of Babyzone.

Nature of transaction:

Both donations carried no conditions or preferences and was applied at the Trustees' discretion to Babyzone's charitable purposes.

Governance and conflicts:

The connected Trustees did not participate in any decisions relating to the approach to, acceptance of, or deployment of the donation and was recused from all relevant discussions and approvals, in accordance with Babyzone's conflicts of interest policy.

Conclusion:

The donations were accepted following due diligence and internal review, with appropriate conflict management to protect Babyzone's independence and integrity.

Other related parties

Beyond the Youth Zones, Blenheim Chalcot and the donor above, the Trustees are not aware of other related party transactions requiring disclosure for the year.

Public benefit

All the activities of Babyzone (as summarised above) are undertaken to further its charitable purposes for public benefit. The provision of a high-quality, barrierless early engagement service for children aged 0-5 and their parents and carers responds to a clear, ongoing demand from families for better support. Although providing a service to all families, Babyzone will focus on attendance and participation by families from disadvantaged backgrounds, measured as the bottom three deciles of the national indices of deprivation. This will lead to improved outcomes for children and their families, including:

- Increased emotional resilience
- Developed vital speech and language skills
- Reduced attainment gap
- Increased engagement from those families that need the services the most
- Less waste of funds as the programmes will have increased participation
- A more engaged and inclusive community

Babyzone's services are essential to the well-being of young children and their families in the local community. Our accessible approach ensures that everyone has access to its services, regardless of their circumstances.

The Trustees of BABYZONE believe they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

Volunteers' contribution

Babyzone

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Throughout the period all members of the Board of Trustees made invaluable voluntary contributions to the Charity's work in terms of governance, professional and business experience, financial planning, fundraising and leading initiatives across the charity. Such contributions were, on average, equivalent to five full days each calendar month.

Our volunteers and parent ambassadors contributed a full day per week to welcome families, support sessions and sustain the Babyzone atmosphere. (Per our accounting policy, no monetary value is recognised for general volunteers, but their contribution is fundamental to the outcomes reported above.)

Investment Activities

Under the constitution, the charity has the power to make any investment which the Trustees see fit. Investments are made where required to further the aims and objects of the Charity. Currently, the Charity does not currently hold any investments other than cash on deposit with CAF and Wise.

Financial review

A summary of the results for the year is shown below:

	£
Incoming resources	976,143
Outgoing resources	826,236
Net incoming resources	149,907

The charity continues to cultivate further donations from a variety of sources as outlined below.

Reserves Policy

The Board of Trustees of BABYZONE has established a reserves policy which appropriately reflects the risks to which the Charity is exposed. The reserves policy does not consider expenditure which is linked to restricted projects and therefore covered by restricted funds.

In reviewing the potential costs that could arise should a significant reduction in income be incurred, the Trustees have determined that unrestricted, 'free', reserves should be maintained at approximately 3 months running costs. The Trustees manage Babyzone's finances so that an adequate level of reserves can be maintained in compliance with the reserves policy. At 31 March 2025, the charity had total funds of £184,845, of which £65,000 is restricted and £119,875 unrestricted.

Principal Funding Sources

The Trustees wish to record their thanks to all those individuals and companies who have made donations or pledged their support to the work of the Charity; this includes: The AKO Foundation, The City Bridge Foundation, The Childhood Trust, The Health and Education Alliance, Purposeful Ventures plus other anonymous donors.

Future plans

In the year ahead we will deepen impact for families while expanding access in new places. We will open three new Babyzones - Grimsby, Swansea and Glasgow - applying our established launch playbook that has underpinned the early success of Blackburn and Wigan. This growth extends our partnership-powered, community-led model so that more families can access trusted, one-stop early-years support close to home.

To ensure quality grows with scale, we will launch the Babyzone Academy, a digital learning network to equip practitioners across Babyzone hubs and the wider sector with short, practical courses drawn from our own curricula and partners. Initial pathways will focus on Babyzone Everyday Maths and

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Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Babyzone NEST, turning proven hub practice into mobile-first modules, with social "Buzz" features that spread what works quickly between settings.

We will scale our evidence-informed programmes across the network. Everyday Maths (our 40-week pathway that embeds early numeracy in daily routines) will roll out more widely, while NEST will continue to strengthen children's emotional literacy and co-regulation. Programme development will be driven in community hubs and continuous feedback loops so learning travels from hub to home.

Our digital offer will keep extending support beyond the delivery day. Building on strong foundations - 2.5 million pieces of content consumed on Baby Buddy and ~300,000 WhatsApp interactions - we will keep integrating trusted content, polls and nudges into local communities so parents receive timely advice and peer support between visits.

Partnerships will continue to broaden and deepen. We will grow co-located health and family-support clinics in hubs and convene more local and national collaborators, building on the 260+ organisations who worked with us this year. Our capital-light approach - hosting in high-quality community venues - will remain central, keeping fixed costs low and directing resources to families as we scale.

Alongside delivery, we will strengthen evaluation and learning through the Babyzone Academy and our NPC-designed framework (Parent Confidence Index and hub-to-home measures), so we can evidence confident parenting, reduced isolation and improved early outcomes at greater scale.

Trustees' responsibilities statement

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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Trustees' Annual Report *(continued)*

Year ended 31 March 2025

The trustees' annual report was approved on ~~26th January 2026~~..... and signed on behalf of the board of trustees by:



C S Mindenhall
Trustee

Babyzone

Independent Auditor's Report to the Members of Babyzone

Year ended 31 March 2025

Opinion

We have audited the financial statements of Babyzone (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Babyzone

Independent Auditor's Report to the Members of Babyzone *(continued)*

Year ended 31 March 2025

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

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Independent Auditor's Report to the Members of Babyzone *(continued)*

Year ended 31 March 2025

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we have considered; the nature of the industry, control environment.

We also consider the results of our enquiries of management, relating to their own identification and assessment of the risks of irregularities and possible related fraud. This includes reviewing available documentation on their policies and procedures and performing tests of controls to evidence their effectiveness.

Throughout the audit testing we are considering the incentives that may exist within the organisation for fraud. Key areas include timing of recognising income around the year end, posting of unusual journals. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We ensure we have an understanding of the relevant laws and regulations and remain alert to possible non-compliance throughout the audit.

Despite proper planning and audit work in accordance with auditing standards there are inherent limitations and unavoidable risk that we may not detect some irregularities and material misstatements in the financial statements. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

Babyzone

Independent Auditor's Report to the Members of Babyzone *(continued)*

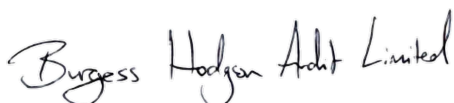
Year ended 31 March 2025

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Andrew Collyer (Senior Statutory Auditor)

For and on behalf of
Burgess Hodgson Audit Limited
Chartered accountants & statutory auditor
Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

26/01/2025

Babyzone

Statement of Financial Activities

Year ended 31 March 2025

		2025			2024
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	909,093	67,050	976,143	508,621
Total income		<u>909,093</u>	<u>67,050</u>	<u>976,143</u>	<u>508,621</u>
Expenditure					
Expenditure on charitable activities	5,6	808,536	17,700	826,236	550,154
Total expenditure		<u>808,536</u>	<u>17,700</u>	<u>826,236</u>	<u>550,154</u>
Net income/(expenditure) and net movement in funds					
		<u>100,557</u>	<u>49,350</u>	<u>149,907</u>	<u>(41,533)</u>
Reconciliation of funds					
Total funds brought forward		19,318	15,650	34,968	76,501
Total funds carried forward		<u>119,875</u>	<u>65,000</u>	<u>184,875</u>	<u>34,968</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 17 to 23 form part of these financial statements.

Babyzone
Statement of Financial Position
31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	12	27,466	18,759
Current assets			
Debtors	13	7,390	116,470
Cash at bank and in hand		206,100	43,738
		<u>213,490</u>	<u>160,208</u>
Creditors: amounts falling due within one year	14	56,081	143,999
Net current assets		<u>157,409</u>	<u>16,209</u>
Total assets less current liabilities		<u>184,875</u>	<u>34,968</u>
Net assets		<u>184,875</u>	<u>34,968</u>
Funds of the charity			
Restricted funds		65,000	15,650
Unrestricted funds		119,875	19,318
Total charity funds	16	<u>184,875</u>	<u>34,968</u>

These financial statements were approved by the board of trustees and authorised for issue on 26th January 2026 and are signed on behalf of the board by:



C S Mindenhall
Trustee

The notes on pages 17 to 23 form part of these financial statements.

Babyzone

Statement of Cash Flows

Year ended 31 March 2025

	2025	2024
	£	£
Cash flows from operating activities		
Net income/(expenditure)	149,907	(41,533)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	13,066	8,291
Accrued expenses	31,377	33,934
<i>Changes in:</i>		
Trade and other debtors	(2,920)	308
Trade and other creditors	(7,295)	31,130
Cash generated from operations	<u>184,135</u>	<u>32,130</u>
Net cash from operating activities	<u>184,135</u>	<u>32,130</u>
Cash flows from investing activities		
Purchase of tangible assets	(21,773)	(7,155)
Net cash used in investing activities	<u>(21,773)</u>	<u>(7,155)</u>
Net increase in cash and cash equivalents	162,362	24,975
Cash and cash equivalents at beginning of year	43,738	18,763
Cash and cash equivalents at end of year	<u>206,100</u>	<u>43,738</u>

The notes on pages 17 to 23 form part of these financial statements.

Babyzone

Notes to the Financial Statements

Year ended 31 March 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 Scale Space, 58 Wood Lane, London, W12 7RZ, United Kingdom.

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.

Babyzone

Notes to the Financial Statements *(continued)*

Year ended 31 March 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.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Babyzone

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	3 years straight line
Equipment	-	3 years straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations	909,093	67,050	976,143
	<u> </u>	<u> </u>	<u> </u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	504,271	4,350	508,621
	<u> </u>	<u> </u>	<u> </u>

Babyzone

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Direct charitable activities	437,319	17,700	455,019
Support costs	371,217	–	371,217
	<u>808,536</u>	<u>17,700</u>	<u>826,236</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Direct charitable activities	359,121	700	359,821
Support costs	190,333	–	190,333
	<u>549,454</u>	<u>700</u>	<u>550,154</u>

6. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Direct charitable activities	455,019	362,962	817,981	542,037
Governance costs	–	8,255	8,255	8,117
	<u>455,019</u>	<u>371,217</u>	<u>826,236</u>	<u>550,154</u>

7. Analysis of support costs

	Support costs £	Total 2025 £	Total 2024 £
Staff costs	264,878	264,878	158,378
Premises	56,320	56,320	777
Communications and IT	5,023	5,023	46
General office	35,195	35,195	22,935
Finance costs	1,496	1,496	45
Governance costs	8,305	8,305	8,152
	<u>371,217</u>	<u>371,217</u>	<u>190,333</u>

8. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	<u>13,066</u>	<u>8,291</u>

9. Auditors remuneration

	2025 £	2024 £
Fees payable for the audit of the financial statements	<u>5,350</u>	<u>4,280</u>

Babyzone

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

9. Auditors remuneration *(continued)*

During the year, the company's auditor changed from Burgess Hodgson LLP to Burgess Hodgson Audit Limited following a change in legal structure of the audit firm. The responsible individual remains the same.

10. Staff costs

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

	2025	2024
	£	£
Wages and salaries	223,253	153,940
Social security costs	6,457	3,296
Employer contributions to pension plans	1,336	870
	<u>231,046</u>	<u>158,106</u>

The average head count of employees during the year was 17 (2024: 10).

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

11. Trustee remuneration and expenses

The Trustees and certain other senior employees who have authority and responsibility for planning, directing and controlling the activities of the charity, are considered to be key management personnel. No Trustees received remuneration during the period.

12. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 April 2024	29,127	1,198	30,325
Additions	21,668	105	21,773
At 31 March 2025	<u>50,795</u>	<u>1,303</u>	<u>52,098</u>
Depreciation			
At 1 April 2024	10,944	622	11,566
Charge for the year	12,659	407	13,066
At 31 March 2025	<u>23,603</u>	<u>1,029</u>	<u>24,632</u>
Carrying amount			
At 31 March 2025	<u>27,192</u>	<u>274</u>	<u>27,466</u>
At 31 March 2024	<u>18,183</u>	<u>576</u>	<u>18,759</u>

Babyzone

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

13. Debtors

	2025	2024
	£	£
Trade debtors	60	1,200
Prepayments and accrued income	7,330	115,270
	<u>7,390</u>	<u>116,470</u>

14. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	38,629	46,025
Accruals and deferred income	17,161	97,784
Other creditors	291	190
	<u>56,081</u>	<u>143,999</u>

15. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,336 (2024: £870).

16. Analysis of charitable funds

Unrestricted funds

	At			At
	1 April 2024	Income	Expenditure	31 March 2025
	£	£	£	£
General funds	19,318	909,093	(808,536)	119,875
	<u>19,318</u>	<u>909,093</u>	<u>(808,536)</u>	<u>119,875</u>
	At			At
	1 April 2023	Income	Expenditure	31 March 2024
	£	£	£	£
General funds	64,501	504,271	(549,454)	19,318
	<u>64,501</u>	<u>504,271</u>	<u>(549,454)</u>	<u>19,318</u>

Babyzone

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

16. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2024	Income	Expenditure	At 31 March 2025
	£	£	£	£
Restricted Funds	15,650	67,050	(17,700)	65,000

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
Restricted Funds	12,000	4,350	(700)	15,650

17. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	27,466	–	27,466
Current assets	148,490	65,000	213,490
Creditors less than 1 year	(56,081)	–	(56,081)
Net assets	119,875	65,000	184,875

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	18,759	–	18,759
Current assets	144,558	15,650	160,208
Creditors less than 1 year	(143,999)	–	(143,999)
Net assets	19,318	15,650	34,968

18. Analysis of changes in net debt

	At 1 Apr 2024	Cash flows	At 31 Mar 2025
	£	£	£
Cash at bank and in hand	43,738	162,362	206,100

19. Related parties

Pages 5 and 6 of the trustees report discloses the entities and the nature of transactions with related entities. The total amount paid to the related parties is £191,870.

BABYZONE

England & Wales - Charity number 1198316

Accounts

Babyzone
Financial Statements
31 March 2024

BURGESS HODGSON LLP

Chartered accountants & statutory auditor
Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

Babyzone
Financial Statements
Year ended 31 March 2024

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Babyzone

Trustees' Annual Report

Year ended 31 March 2024

The trustees present their report and the financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name Babyzone

Charity registration number 1198316

Principal office Scale Space
58 Wood Lane
London
W12 7RZ
United Kingdom

The trustees

C S Mindenhall
P Radcliffe (Appointed 13 June 2023)
S Hesz
L Cary-Elwes
L Legassick
J Cushion

Auditor Burgess Hodgson LLP
Chartered accountants & statutory auditor
Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

Babyzone

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

Structure, governance and management

Governing Document

BABYZONE is a Charity registered with the Charity Commission on 21 March 2022.

The objects of the CIO are:

1) to advance the education of, and to develop the capacity and skills of, parents and carers of children, and children themselves aged between 0 to 5 in England and Wales using an accessible approach to allow all families to access a structured offer that enables them to better engage in their children's earliest education and development; the benefit of which is an increase in the number of babies that will receive early engagement from their carers which evidence tells us will lead to increased emotional resilience, the development of vital speech and language skills and consequential reduction in the attainment gap; and

2) to promote social inclusion and equality and diversity by utilising an accessible approach to deliver object (1), with the aim of (i) demonstrating the value of the accessible approach in reaching the previously unsupported families that would benefit from the services the most, (ii) putting accessibility and the needs of families at the heart of the provision of the services and (iii) sharing knowledge with other social programmes that fail to reach the people who need their services about the benefits of using an accessible approach; the benefit of which is (a) increased engagement from those people that need the services the most, (b) less waste of funds as the programmes will have increased participation and (c) a more engaged and inclusive community.

Recruitment and appointment of trustees

The first trustees were the subscribers to the constitution as notified to the Charity Commission as the first trustees of the charity. A person appointed as a trustee thereupon becomes a member of the charity and a trustee who ceases to hold office for any reason thereupon ceases to be a member of the charity. Trustees have the power to appoint any person to be a trustee who is willing to act as such. New trustees will be recruited according to the needs of the charity and the suitability of possible candidates. A majority approval of existing trustees would lead to their appointment.

The constitution states that the number of members (trustees) shall have no maximum and shall not be less than three.

Full details of the rules are contained in the charity's constitution, dated on registration on 21 March 2022, which may be inspected at the charity's registered office.

Organisational Structure

BABYZONE is governed by its Trustee Board which is responsible for setting the strategic direction of the organisation and the policy of the Charity. The Trustees carry the ultimate responsibility for the conduct of BABYZONE and for ensuring that the Charity satisfies its legal and contractual obligations. Trustees meet approximately every two months. The Trustees delegate day-to-day management to Babyzone's senior management team.

Decisions are determined by a simple majority of votes. In the case of an equality of votes the Chair of the meeting has the casting vote.

Risk management

The Trustees have considered the major risks to which the Charity is exposed and have established suitable risk management and control procedures.

The main risks and controls are as follows:

- We do not raise adequate funding to continue the delivery of our service to our benefactors beyond the 2024/2025 financial year - the charity has two staff whose specific responsibilities include

Babyzone

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

fundraising and have pursued a broad fundraising strategy.

Objectives and activities

Who we are

BABYZONE, is a charity which provides for families with Children under six years old in deprived areas.

BABYZONE operates from Barking and Dagenham, Croydon, Warrington and Barnet Youth Zones.

BABYZONE provides essential support for disadvantaged families with children under six, offering developmental classes and resources to foster early childhood growth. Babyzone empowers parents and caregivers to overcome challenges associated with poverty, enhancing parenting skills and promoting better outcomes for their children.

Our Objectives

The objects of the CIO are:

1) to advance the education of, and to develop the capacity and skills of, parents and carers of children, and children themselves aged between 0 to 5 in England and Wales using an accessible approach to allow all families to access a structured offer that enables them to better engage in their children's earliest education and development; the benefit of which is an increase in the number of babies that will receive early engagement from their carers which evidence tells us will lead to increased emotional resilience, the development of vital speech and language skills and consequential reduction in the attainment gap; and

2) to promote social inclusion and equality and diversity by utilising an accessible approach to deliver object (1), with the aim of (i) demonstrating the value of the accessible approach in reaching the previously unsupported families that would benefit from the services the most, (ii) putting accessibility and the needs of families at the heart of the provision of the services and (iii) sharing knowledge with other social programmes that fail to reach the people who need their services about the benefits of using an accessible approach; the benefit of which is (a) increased engagement from those people that need the services the most, (b) less waste of funds as the programmes will have increased participation and (c) a more engaged and inclusive community.

Our Activities

We run community hubs in deprived areas which give families with pre-school children access to:

- Evidence-based developmental classes which are designed to improve a child's developmental outcomes and give parents the tools to support their children in the home learning environment.
- A community of over 200 families from their area, with shared lived experience, from which to make friends, draw advice and reduce isolation.
- Access to our partner statutory and charitable services in a safe, warm and stigma free location meaning families have access to support such as a Baby Bank, nutritional advice, vaccination support, midwives, health visitors, social workers, parenting classes and home, work and financial advice.
- A free play area, enabling children to socialise and make friends, building social capital which will be invaluable in later life.

We use an accessible approach because we know many families choose not to engage with other services due to the friction, stigma and anxiety derived from needing to fill out extensive forms. Babyzone only asks families for their post-code and the age bracket of their child, has no timetables and has warm and engages underserved and represented sections of the community.

Babyzone

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

Achievements and performance

Overview

This year has marked a stepwise change for Babyzone; we continued our mission to support families with children under five through evidence-based, accessible, and community-focused services whilst broadening and deepening our provision and expanding our footprint. Our work has reached more families than ever before, with new hubs, expanded programming, and strengthened partnerships driving significant impact across our communities.

Fundraising

We are tremendously grateful to our generous donors for enabling us to continue and expand our work this year. We wish to thank The AKO Foundation, Purposeful Ventures, The 29th May 1961 Charity, Blenheim Chalcot and Charles and Lara Mindenhall alongside other donors who wish to remain anonymous.

Expansion and Reach

New Locations: We opened a new Babyzone in Warrington (March 2024) and set the conditions to launch Babyzone Hammersmith & Fulham (May 2024), which will bring our total to five hubs. These new locations have since become vital community spaces, offering a range of services under one roof to families in need.

Scale of Impact: Across our network, we hosted over 21,000 family visits, supported 4,500 children, and delivered 3,100 evidence-informed classes. These classes strengthen parent-child relationships, directly support early childhood development, and equip parents with tools to create nurturing and developing environments at home.

Evidence-Informed Programming

Our classes are designed to help families learn and grow together through play, exploration, and bonding. This year, highlights included:

- **Toddler Sense:** 578 sessions reaching 8,300 families, offering sensory exploration and learning through music and dance.
- **Baby Sensory:** 491 sessions attended by 4,300 families, fostering cognitive and sensory development.
- **Reading Fairy:** 400 sessions engaging 4,100 families, promoting early literacy through storytelling and recital.
- **Dinky Medics:** 409 sessions attended by 3,700 families, helping children explore medical environments through play.
- **Arts and Crafts:** 148 sessions attended by 1,300 families, encouraging creativity and mindfulness.

These sessions have equipped parents with practical skills and confidence to extend learning at home, ensuring that our impact continues beyond the walls of our hubs.

Community Engagement

Parent Ambassador Programme: We launched a new initiative to empower parents in promoting Babyzone within their local communities. Our Parent Ambassadors actively connect with families, help them to navigate everything on offer at Babyzone and encourage greater participation in our hubs.

Croydon: We provided a safe, welcoming space for Ukrainian families, helping them access essential supplies and trauma recovery resources while fostering connections with their new community.

Babyzone

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

Warrington: We established a unique identity, welcoming families from diverse backgrounds and offering access to statutory services in a non-intimidating environment.

Collaborative Partnerships

Partnerships have been central to our success. This year, we worked with over 140 organizations to deliver vital support to families:

Little Village: Together, we provided 315 baby bundles to families in urgent need, meeting their material requirements. Home-Start Warrington: Our collaboration created a true community feel, integrating statutory and voluntary services to ensure families received holistic support. Wellcome Leap and Cambridge University: Our partnership advanced research into infant brain development, contributing to innovative methods to optimize cognitive and emotional outcomes during the critical first 1,000 days.

Impact on Families

Our work has made a tangible difference in the lives of families:

Positive Outcomes: 97% of parents reported that Babyzone improved their parenting experience, and 95% noted that their child's development had benefited. Community Building: 90% of our parents frequently shared they have met other parents with similar backgrounds and experience, learnt from other parents and made friends at Babyzone.

Lessons Learned

Opening our new hubs taught us valuable lessons about community-led service design. By employing local staff, engaging parents in governance, and maintaining flexibility, we've tailored our services to reflect the unique needs of each area.

Looking Ahead

We have ambitious plans for the future:

- **New Locations:** having successfully launched two more Babyzones in the period, we would like to continue to scale our place-based, community hubs across the country.
- **Developed Programming:** We will continue to refine and expand our evidence-based classes, ensuring they reflect our communities and meet the evolving needs of families.
- **Stronger Partnerships:** We will deepen our collaborations with local authorities, healthcare providers, and charities to ensure families have seamless access to vital resources.
- **Advocacy:** We will advocate for greater recognition and investment in early years support, emphasising the importance of the parent-child bond and the role of parents as a child's first teacher.

Conclusion

This year has been a remarkable one for Babyzone, marked by growth, collaboration, and meaningful impact. Together with our partners, supporters, and families, we are building a brighter future for children across the UK, ensuring every child has the fair start they deserve.

Babyzone reports its impact in line with the academic year. The performance of Babyzone is presented for the 23/24 academic year.

Public benefit

All the activities of Babyzone (as summarised above) are undertaken to further its charitable purposes for public benefit. The provision of a high-quality, barrierless early engagement service for children aged 0-5 and their parents and carers responds to a clear, ongoing demand from families for better support. Although providing a service to all families, Babyzone will focus on attendance and participation by families from disadvantaged backgrounds, measured as the bottom three deciles of the national indices of deprivation. This will lead to improved outcomes for children and their families, including:

Babyzone

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

- Increased emotional resilience
- Developed vital speech and language skills
- Reduced attainment gap
- Increased engagement from those families that need the services the most
- Less waste of funds as the programmes will have increased participation
- A more engaged and inclusive community

Babyzone's services are essential to the well-being of young children and their families in the local community. Our accessible approach ensures that everyone has access to its services, regardless of their circumstances.

The Trustees of BABYZONE believe they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

Volunteers' contribution

Throughout the period all members of the Board of Trustees made invaluable voluntary contributions to the Charity's work in terms of governance, professional and business experience, financial planning, fundraising and leading initiatives across the charity. Such contributions were, on average, equivalent to five full days each calendar month.

We are also tremendously grateful to our volunteers at each Babyzone, who's contribution on average, was one full day per working week.

Investment Activities

Under the constitution, the charity has the power to make any investment which the Trustees see fit. Investments are made where required to further the aims and objects of the Charity. Currently, the Charity does not currently hold any investments other than cash on deposit with CAF Bank and Wise.

Financial review

A summary of the results for the year is shown below:

	£
Incoming resources	508,621
Outgoing resources	550,154
Net outgoing resources	41,533

The charity continues to cultivate further donations from a variety of sources as outlined below.

Reserves Policy

The Board of Trustees of BABYZONE has established a reserves policy which appropriately reflects the risks to which the Charity is exposed. The reserves policy does not consider expenditure which is linked to restricted projects and therefore covered by restricted funds.

In reviewing the potential costs that could arise should a significant reduction in income be incurred, the Trustees have determined that unrestricted, 'free', reserves should be maintained at approximately 3 months running costs. The Trustees manage Babyzone's finances so that an adequate level of reserves can be maintained in compliance with the reserves policy. At 31 March 2024, the charity had total funds of £34,968, of which £19,318 were unrestricted and £15,650 were restricted.

Principal Funding Sources

The Trustees wish to record their thanks to all those individuals and companies who have made donations or pledged their support to the work of the Charity; this includes all those listed above plus other anonymous donors.

Babyzone

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

Future plans

In the next year, we will continue to deliver our service in Barking and Dagenham, Barnet, Croydon and Warrington enhancing the offering through increased evidence based class provision and broader and deeper partnerships within the community.

We will build the new Babyzone Hammersmith and Fulham offering, investing in outreach to ensure that our target beneficiaries are accessing the service. We will also work to develop and enhance the Babyzone offering by building partnerships with aligned organisations in the Community and broadening our offering of evidence-based classes.

Alongside our operational work to provide value for children and families from disadvantaged backgrounds, we will work to improve and diversify our fundraising position to ensure we can continue delivery of Babyzone beyond the next financial year and enable us to launch further Babyzones in the communities who need it most.

Related party transactions

Transactions with Future, Legacy, Warrington, WEST and Unitas Youth Zones

Background:

Babyzone, has entered into a facilities rental agreement with Future, Legacy, Warrington and Unitas Youth Zones, which are independent charities and members of the OnSide Youth Zone network. The Chair of Babyzone also serves as the Chair of OnSide Youth Zones. This disclosure outlines the transaction between Babyzone and the aforementioned Youth Zones, emphasising the fair market value and reasons for the transaction.

Nature of Transaction:

Babyzone has entered into an agreement to rent facilities and associated services from Future, Legacy, Warrington, West and Unitas Youth Zones for the purpose of conducting its charitable activities. This arrangement involves the payment of a rental fee per session to the Youth Zones. The payment encompasses all relevant costs associated with the facilities rental, which includes utilities, maintenance, and any other necessary expenses.

Rationale for Transaction:

Fair Market Value: Babyzone has diligently explored alternative facilities rental options to ensure it receives the services it requires at a reasonable cost. However, despite these efforts, Babyzone has been unable to identify alternative facilities that meet its standards and price point. The rental fee for each Youth Zone has been determined to be below the fair market value for similar facilities in the local area.

Partnership:

Future, Legacy, Warrington and Unitas Youth Zones are independent charities but are part of the OnSide Youth Zone network. The Chair of Babyzone also serves as the Chair of OnSide Youth Zones, establishing a partnership connection between the organizations. As a result of this connection, Babyzone has negotiated a discounted rate for facilities rental with the Youth Zones.

Conclusion:

The transaction between Babyzone and Future, Legacy, Warrington and Unitas Youth Zones for facilities rental and associated services has been conducted at a fair market value and is in the best interest of Babyzone in fulfilling its charitable mission. The partnership connection between the Chair of Babyzone and the Chair of OnSide Youth Zones has been transparently disclosed, and an independent review has confirmed the reasonableness of the transaction.

Babyzone

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

This disclosure is intended to provide transparency and demonstrate the due diligence carried out by Babyzone in its related third-party transaction with Future, Legacy, Warrington and Unitas Youth Zones.

Transactions with Blenheim Chalcot

Background:

During the financial year 2023/24, Babyzone entered into an secondment agreement with Blenheim Chalcot LTF involving the secondment of two staff members to support Babyzone's charitable operations. Blenheim Chalcot LTF is an entity where the Chair of Babyzone also serves as a Director. This disclosure outlines the transaction between Babyzone and Blenheim Chalcot.

Nature of Transaction:

Under this arrangement, two staff members were seconded from Blenheim Chalcot LTF to Babyzone at a discounted rate. The rates charged were independently assessed by our accountants to confirm that they were below standard market values.

The funds initially allocated to cover these costs were personally donated by the Chair of Babyzone - who also holds a directorship at Blenheim Chalcot LTF - thereby ensuring that Babyzone's own financial reserves were not diminished. In the subsequent financial year (2024/25), a decision was made to reverse all payments from Babyzone to Blenheim Chalcot LTF, resulting in no net transfer of funds between the two entities.

Rationale for Transaction:

The secondment of skilled staff at a discounted rate, combined with the Chair's personal donation covering these costs, allowed Babyzone to enhance its operational capacity while preserving its financial resources for the direct benefit of its beneficiaries. In addition to the seconded staff, Blenheim Chalcot LTF provided further in-kind support-spanning legal, HR, finance, training, and secretariat services-at no charge. This arrangement ensured that Babyzone received critical expertise and resources on a cost-effective, value-enhancing basis.

Conclusion:

The relationship between Babyzone and Blenheim Chalcot LTF was conducted with full transparency and at terms below fair market value, ensuring that Babyzone's interests were safeguarded. Independent review confirmed the reasonableness of the transaction, and the reversal of all related payments in the following financial year has resulted in the entire provision-both staff secondment and professional services-being accounted for as an in-kind benefit. This outcome aligns with Babyzone's mission, as it allows the organization to direct its funds toward its charitable activities while relying on pro bono, best-in-class support from a trusted related party.

This disclosure is intended to provide transparency and demonstrate the due diligence carried out by Babyzone in its related third-party transaction with Blenheim Chalcot.

Transaction with Corporate Donor

Background:

During the financial year 2023/24, Babyzone received an unrestricted donation of £55,000 from a corporate donor. One of Babyzone's trustees serves as a Non-Executive Director at this organisation. This disclosure outlines the transaction.

Nature of Transaction:

The corporate donor provided a £55,000 donation to Babyzone without imposing any restrictions or conditions on its use. This means the funds could be applied at Babyzone's discretion to any area of the charity's work. No preferences, stipulations, or influence on the charity's decision-making processes were associated with the donation.

Babyzone

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

Rationale for Transaction:

The donation was accepted by Babyzone after conducting thorough due diligence to ensure it aligned with the charity's mission and independence. Internal reviews, as well as independent oversight, confirmed that the corporate entity's philanthropic support would not compromise Babyzone's integrity, independence, or governance.

Conclusion:

The £55,000 donation from the corporate donor, whose Non-Executive Director also serves as a trustee of Babyzone, has been transparently disclosed. Adequate internal controls and due diligence measures were observed, confirming that the donation is in Babyzone's best interests and free of undue influence. This contribution, treated as a standard philanthropic gift, supports Babyzone's charitable activities and furthers its mission without impacting its decision-making processes.

Trustees' responsibilities statement

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

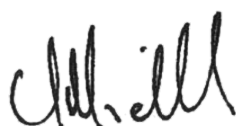
The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' annual report was approved on 09/01/24 and signed on behalf of the board of trustees by:



C S Mindenhall
Trustee

Babyzone

Independent Auditor's Report to the Members of Babyzone

Year ended 31 March 2024

Opinion

We have audited the financial statements of Babyzone (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Babyzone

Independent Auditor's Report to the Members of Babyzone *(continued)*

Year ended 31 March 2024

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Babyzone

Independent Auditor's Report to the Members of Babyzone *(continued)*

Year ended 31 March 2024

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we have considered; the nature of the industry, control environment.

We also consider the results of our enquiries of management, relating to their own identification and assessment of the risks of irregularities and possible related fraud. This includes reviewing available documentation on their policies and procedures and performing tests of controls to evidence their effectiveness.

Throughout the audit testing we are considering the incentives that may exist within the organisation for fraud. Key areas include timing of recognising income around the year end, posting of unusual journals. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We ensure we have an understanding of the relevant laws and regulations and remain alert to possible non-compliance throughout the audit.

Despite proper planning and audit work in accordance with auditing standards there are inherent limitations and unavoidable risk that we may not detect some irregularities and material misstatements in the financial statements. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

Babyzone

Independent Auditor's Report to the Members of Babyzone *(continued)*

Year ended 31 March 2024

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Andrew Collyer (Senior Statutory Auditor)

For and on behalf of
Burgess Hodgson LLP
Chartered accountants & statutory auditor
Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN
09/01/2025

Babyzone

Statement of Financial Activities

Year ended 31 March 2024

		Year to 31 Mar 24			Period from 21 Mar 22 to 31 Mar 23
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	504,271	4,350	508,621	328,541
Total income		<u>504,271</u>	<u>4,350</u>	<u>508,621</u>	<u>328,541</u>
Expenditure					
Expenditure on charitable activities	5,6	549,454	700	550,154	252,040
Total expenditure		<u>549,454</u>	<u>700</u>	<u>550,154</u>	<u>252,040</u>
Net (expenditure)/income and net movement in funds					
		<u>(45,183)</u>	<u>3,650</u>	<u>(41,533)</u>	<u>76,501</u>
Reconciliation of funds					
Total funds brought forward		<u>64,501</u>	<u>12,000</u>	<u>76,501</u>	–
Total funds carried forward		<u>19,318</u>	<u>15,650</u>	<u>34,968</u>	<u>76,501</u>

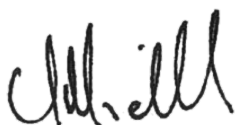
The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 17 to 23 form part of these financial statements.

Babyzone
Statement of Financial Position
31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	11	18,759	19,895
Current assets			
Debtors	12	116,470	116,778
Cash at bank and in hand		43,738	18,763
		<u>160,208</u>	<u>135,541</u>
Creditors: amounts falling due within one year	13	143,999	78,935
Net current assets		<u>16,209</u>	<u>56,606</u>
Total assets less current liabilities		<u>34,968</u>	<u>76,501</u>
Net assets		<u>34,968</u>	<u>76,501</u>
Funds of the charity			
Restricted funds		15,650	12,000
Unrestricted funds		19,318	64,501
Total charity funds	15	<u>34,968</u>	<u>76,501</u>

These financial statements were approved by the board of trustees and authorised for issue on ~~..09/01/2025.....~~, and are signed on behalf of the board by:



C S Mindenhall
Trustee

The notes on pages 17 to 23 form part of these financial statements.

Babyzone

Statement of Cash Flows

Year ended 31 March 2024

	2024 £	2023 £
Cash flows from operating activities		
Net (expenditure)/income	(41,533)	76,501
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	8,291	3,275
Accrued expenses/(income)	33,934	(48,150)
<i>Changes in:</i>		
Trade and other debtors	308	(4,778)
Trade and other creditors	31,130	15,085
Cash generated from operations	<u>32,130</u>	<u>41,933</u>
Net cash from operating activities	<u>32,130</u>	<u>41,933</u>
Cash flows from investing activities		
Purchase of tangible assets	(7,155)	(23,170)
Net cash used in investing activities	<u>(7,155)</u>	<u>(23,170)</u>
Net increase in cash and cash equivalents	24,975	18,763
Cash and cash equivalents at beginning of year	18,763	–
Cash and cash equivalents at end of year	<u>43,738</u>	<u>18,763</u>

The notes on pages 17 to 23 form part of these financial statements.

Babyzone

Notes to the Financial Statements

Year ended 31 March 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 Scale Space, 58 Wood Lane, London, W12 7RZ, United Kingdom.

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.

Foreign currencies

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the statement of financial activities.

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.

Babyzone

Notes to the Financial Statements *(continued)*

Year ended 31 March 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.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Babyzone

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	3 years straight line
Equipment	-	3 years straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	504,271	4,350	508,621
	<u>504,271</u>	<u>4,350</u>	<u>508,621</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	292,041	36,500	328,541
	<u>292,041</u>	<u>36,500</u>	<u>328,541</u>

Babyzone

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Direct charitable activities	359,121	700	359,821
Support costs	190,333	–	190,333
	<u>549,454</u>	<u>700</u>	<u>550,154</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Direct charitable activities	107,205	24,500	131,705
Support costs	120,335	–	120,335
	<u>227,540</u>	<u>24,500</u>	<u>252,040</u>

6. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Direct charitable activities	359,821	182,216	542,037	244,390
Governance costs	–	8,117	8,117	7,650
	<u>359,821</u>	<u>190,333</u>	<u>550,154</u>	<u>252,040</u>

7. Analysis of support costs

	Support costs £	Total 2024 £	Total 2023 £
Staff costs	158,378	158,378	90,760
Premises	777	777	–
Communications and IT	46	46	2,962
General office	22,436	22,436	18,965
Finance costs	(2)	(2)	(2)
Governance costs	8,152	8,152	7,650
	<u>189,787</u>	<u>189,787</u>	<u>120,335</u>

8. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	8,291	3,275
Foreign exchange differences	–	12
	<u>8,291</u>	<u>3,287</u>

Babyzone

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

9. Staff costs

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

	Year to 31 Mar 24	Period from 21 Mar 22 to 31 Mar 23
	£	£
Wages and salaries	153,940	120,770
Social security costs	3,296	11,005
Employer contributions to pension plans	870	1,160
	<u>158,106</u>	<u>132,935</u>

The average head count of employees during the year was 10 (2023: 6).

The number of employees whose remuneration for the year fell within the following bands, were:

	2024	2023
	No.	No.
£60,000 to £69,999	—	1
	<u>—</u>	<u>1</u>

10. Trustee remuneration and expenses

The Trustees and certain other senior employees who have authority and responsibility for planning, directing and controlling the activities of the charity, are considered to be key management personnel. No Trustees received remuneration during the period.

11. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 April 2023	21,972	1,198	23,170
Additions	7,155	—	7,155
At 31 March 2024	<u>29,127</u>	<u>1,198</u>	<u>30,325</u>
Depreciation			
At 1 April 2023	3,052	223	3,275
Charge for the year	7,892	399	8,291
At 31 March 2024	<u>10,944</u>	<u>622</u>	<u>11,566</u>
Carrying amount			
At 31 March 2024	<u>18,183</u>	<u>576</u>	<u>18,759</u>
At 31 March 2023	<u>18,920</u>	<u>975</u>	<u>19,895</u>

12. Debtors

	2024	2023
	£	£
Trade debtors	1,200	500
Prepayments and accrued income	115,270	116,278
	<u>116,470</u>	<u>116,778</u>

Babyzone

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

13. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	46,025	4,091
Accruals and deferred income	97,784	63,850
Social security and other taxes	–	10,994
Other creditors	190	–
	<u>143,999</u>	<u>78,935</u>

14. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £870 (2023: £1,160).

15. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023	Income £	Expenditure £	At 31 March 2024
General funds	£ 64,501	£ 504,271	£ (549,454)	£ 19,318
	<u>64,501</u>	<u>504,271</u>	<u>(549,454)</u>	<u>19,318</u>

	At 21 March 2022	Income £	Expenditure £	At 31 March 2023
General funds	£ –	£ 292,041	£ (227,540)	£ 64,501
	<u>–</u>	<u>292,041</u>	<u>(227,540)</u>	<u>64,501</u>

Restricted funds

	At 1 April 2023	Income £	Expenditure £	At 31 March 2024
Restricted Funds	£ 12,000	£ 4,350	£ (700)	£ 15,650
	<u>12,000</u>	<u>4,350</u>	<u>(700)</u>	<u>15,650</u>

	At 21 March 2022	Income £	Expenditure £	At 31 March 2023
Restricted Funds	£ –	£ 36,500	£ (24,500)	£ 12,000
	<u>–</u>	<u>36,500</u>	<u>(24,500)</u>	<u>12,000</u>

Babyzone

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

16. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	18,759	–	18,759
Current assets	144,558	15,650	160,208
Creditors less than 1 year	(143,999)	–	(143,999)
Net assets	<u>19,318</u>	<u>15,650</u>	<u>34,968</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	19,895	–	19,895
Current assets	123,541	12,000	135,541
Creditors less than 1 year	(78,935)	–	(78,935)
Net assets	<u>64,501</u>	<u>12,000</u>	<u>76,501</u>

17. Analysis of changes in net debt

	At 1 Apr 2023 £	Cash flows £	At 31 Mar 2024 £
Cash at bank and in hand	<u>18,763</u>	<u>24,975</u>	<u>43,738</u>

18. Related parties

Page 7 of the trustees report discloses the entities and the nature of transactions with related entities. The total amount paid to the related parties is £18,889.

BABYZONE

England & Wales - Charity number 1198316

Accounts

Babyzone
Financial Statements
31 March 2023

BURGESS HODGSON LLP

Chartered accountants & statutory auditor
Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

Babyzone

Financial Statements

Period from 21 March 2022 to 31 March 2023

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Babyzone

Trustees' Annual Report

Period from 21 March 2022 to 31 March 2023

The trustees present their report and the financial statements of the charity for the period ended 31 March 2023.

Reference and administrative details

Registered charity name Babyzone

Charity registration number 1198316

Principal office Scale Space
58 Wood Lane
London
W12 7RZ
United Kingdom

The trustees

C S Mindenhall
S Hesz (Appointed 2 December 2022)
L Cary-Elwes (Appointed 8 September 2022)
L Legassick
J Cushion

Auditor Burgess Hodgson LLP
Chartered accountants & statutory auditor
Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

Babyzone

Trustees' Annual Report *(continued)*

Period from 21 March 2022 to 31 March 2023

Structure, governance and management

Governing Document

BABYZONE is a Charity registered with the Charity Commission on 21 March 2022.

The objects of the CIO are:

To advance the education of, and to develop the capacity and skills of, parents and carers of children, and children themselves aged between 0 to 5 in England and Wales using a barrierless approach (as defined below) to allow all families to access a structured offer that enables them to better engage in their children's earliest education and development. The benefit of which is an increase in the number of babies that will receive early engagement from their carers which evidence tells us will lead to increased emotional resilience, the development of vital speech and language skills and consequential reduction in the attainment gap.

To promote social inclusion and equality and diversity by utilizing a barrierless approach (as defined below) to deliver Object 3(1), with the aim of:

- Demonstrating the value of the barrierless approach in reaching the previously unsupported families that would benefit from the services the most.
- Putting accessibility and the needs of families at the heart of the provision of the services.
- Sharing knowledge with other social programmes that fail to reach the people who need their services about the benefits of using a barrierless approach. The benefit of which is:
- Increased engagement from those people that need the services the most.
- Less waste of funds as the programmes will have increased participation.
- A more engaged and inclusive community.
- Barrierless approach.

A 'barrierless approach' means removing all the barriers that are likely to prevent people from joining or participating in programmes; including, without limitation, having no:

- Booking system.
- Set timetables.
- Sign in process.
- Fees.
- Rules which could result in people being turned away.

The idea is that there are no barriers at all - the doors are open, you don't have to sign in, simultaneous classes run all the time Babyzone is open, you can never be late, and you can join and leave the classes whenever you need or want to.

Recruitment and appointment of trustees

The first trustees were the subscribers to the constitution as notified to the Charity Commission as the first trustees of the charity. A person appointed as a trustee thereupon becomes a member of the charity and a trustee who ceases to hold office for any reason thereupon ceases to be a member of the charity. Trustees have the power to appoint, by ordinary resolution, any person to be a trustee who is willing to act as such. New trustees will be recruited according to the needs of the charity and the suitability of possible candidates. A unanimous approval of existing trustees would lead to their appointment.

The constitution states that the number of members (trustees) shall have no maximum and shall not be less than three.

Full details of the rules are contained in the charity's constitution, dated on registration on 21 March 2022, which may be inspected at the charity's registered office.

Babyzone

Trustees' Annual Report *(continued)*

Period from 21 March 2022 to 31 March 2023

Organisational Structure

BABYZONE is governed by its Trustee Board which is responsible for setting the strategic direction of the organisation and the policy of the Charity. The Trustees carry the ultimate responsibility for the conduct of BABYZONE and for ensuring that the Charity satisfies its legal and contractual obligations. Trustees meet approximately every two months. The Trustees delegate day-to-day management to Babyzone's senior management team.

Decisions are determined by a simple majority of votes. In the case of an equality of votes the Chair of the meeting has the casting vote.

Risk management

The Trustees have considered the major risks to which the Charity is exposed and have established suitable risk management and control procedures.

The main risks and controls are as follows:

- We do not raise adequate funding to continue the delivery of our service to our benefactors beyond the 2023/2024 financial year - the charity now has two staff whose specific responsibilities include fundraising and written an income policy, including a fundraising strategy, which diversifies and increases our income sources.

Objectives and activities

Who we are

BABYZONE, is a charity which provides for families with Children under the age of 6 years old in deprived areas.

BABYZONE operates from Barking and Dagenham, Croydon and Barnet Youth Zones.

Babyzone provides a safe, warm, clean space for parents to play with their babies and toddlers. We provide high quality activities that are fun, engaging and, importantly, evidence based for early years families. Parents come to chat, play, sing and read with their babies and toddlers - which we know is key to closing the early years attainment gap.

Our Objectives

We aim to provide parents and carers of children aged 0-5 in England and Wales with access to a structured offer that helps them engage in their children's early education and development. We also want to promote social inclusion, equality and diversity by reaching previously unsupported families that would benefit from our services the most.

Our Activities

We provide sessions with evidence-based developmental classes, a free play area, a safe, warm and accessible space and themed events for children under 5 and their carers, in disadvantaged areas. Our activity creates a mutually supporting community of families with similar lived experience. We also work in partnership with other charitable and local authority early years services, giving families access to them on our sessions and signposting those in need.

We use a barrierless approach to make our programmes as accessible as possible. This means that there are no booking systems, set timetables, sign-in processes, fees, or rules that could prevent people from participating. We want to ensure that all families can access our services, regardless of their circumstances.

Babyzone

Trustees' Annual Report *(continued)*

Period from 21 March 2022 to 31 March 2023

Our barrierless approach has helped us to increase the number of babies who receive early engagement from their carers. This is important because evidence shows that early engagement leads to increased emotional resilience, the development of vital speech and language skills, and a reduction in the attainment gap.

We also share our knowledge of the barrierless approach with other social programmes to help them reach more people and achieve their objectives.

We are committed to providing safe and supportive environments for all of our participants. We do not tolerate any harmful, unethical, racist, sexist, toxic, dangerous, or illegal behaviour. We also do not promote violence, hatred, or discrimination. Our responses are always creative and respectful of all individuals.

Achievements and performance

Babyzone has had a successful year in FY2022-2023, with significant achievements and strong performance across our operations. We have seen a steady increase in the number of families we serve, with a total of 9,300 visits from families in the last 12 months.

Barking and Dagenham

Babyzone Barking and Dagenham has achieved significant milestones and implemented various initiatives to enhance support for families. Key achievements include the establishment of the Babyzone Notice Board, offering valuable information in Health & Wellbeing, Parent Support, and Community categories. Events organised provided a platform for partnerships and addressed low MMR vaccinations in the borough. Regular visits from health professionals like the Infant Feeding Team and initiatives like BookTrust and Mum's Matter showcase a commitment to holistic support.

The pilot of new initiatives, such as partnerships with BookTrust and Mum's Matter, highlights a dedication to diverse and inclusive programs. Collaborations with organisations addressing issues like Violence Against Women and Girls, childhood obesity, and delayed development showcase a proactive approach to community challenges.

Babyzone Barking and Dagenham's inclusion in the Family Hubs Network and Locality Partnership Forum has expanded partnerships and services. Collaborations with charities like KidEco for coat donations and the engagement of volunteers and young leaders demonstrate community involvement and support.

Barnet

In January, we opened the third Babyzone, running out of the Unitas (Barnet) Youth Zone. Our efforts to outreach to parents and get to attend Babyzone have been successful, reaching 107 families a day by the end of March. Our partnership with Silk Stream Children's Centre has been beneficial, allowing us to serve families more effectively. We have also established a successful system for receiving and distributing donated clothes and toys in collaboration with Unitas Youth Zone.

Croydon

In Croydon, we have hosted regular information stations and special events, receiving positive feedback from visitors. We have also piloted new initiatives, such as the BookTrust story time sessions, and have been part of the development of the Amplifying Maternal Voices Toolkit.

Our involvement in the Croydon Family Hubs initiative has been rewarding, and we have been able to ensure that the voices of our families are heard. We have also facilitated coat donations and baby bundles through partnerships with local schools and Little Village Baby Bank. Our volunteer program, in partnership with Mencap Croydon, has provided opportunities for adults with mild learning difficulties. We have also trained volunteers who have become integral to our team.

Babyzone

Trustees' Annual Report *(continued)*

Period from 21 March 2022 to 31 March 2023

We have been proactive in promoting diversity, equality, and inclusion, and have been recognized for our efforts in engaging fathers and male carers. Babyzone has also provided a space for parents and carers to socialise and gain support, helping to combat feelings of isolation. Our safeguarding procedures have allowed us to provide additional support to families in need, such as making successful social care referrals.

Summary

In conclusion, FY2022-2023 has been a year of significant achievement and strong performance for Babyzone. We are proud of what we have accomplished and are excited about the opportunities that lie ahead. We would like to thank our dedicated staff, volunteers, donors and partners for their hard work and commitment.

Public benefit

All the activities of Babyzone (as summarised above) are undertaken to further its charitable purposes for public benefit. The provision of a high-quality, barrierless early engagement service for children aged 0-5 and their parents and carers responds to a clear, ongoing demand from families for better support. Although providing a service to all families, Babyzone will focus on attendance and participation by families from disadvantaged backgrounds, measured as the bottom two deciles of the national indices of deprivation. This will lead to improved outcomes for children and their families, including:

- Increased emotional resilience
- Developed vital speech and language skills
- Reduced attainment gap
- Increased engagement from those families that need the services the most
- Less waste of funds as the programmes will have increased participation
- A more engaged and inclusive community

Babyzone's services are essential to the well-being of young children and their families in the local community. The charity's barrierless approach ensures that everyone has access to its services, regardless of their circumstances.

The Trustees of BABYZONE believe they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

Volunteers' contribution

Throughout the period all members of the Board of Trustees made invaluable voluntary contributions to the Charity's work in terms of governance, professional and business experience, financial planning, fundraising and leading initiatives across the charity. Such contributions were, on average, equivalent to one full day each calendar month per Trustee.

Investment Activities

Under the constitution, the charity has the power to make any investment which the Trustees see fit. Investments are made where required to further the aims and objects of the Charity. Currently, the Charity does not currently hold any investments other than cash on deposit with CAF Bank and Wise.

Babyzone

Trustees' Annual Report *(continued)*

Period from 21 March 2022 to 31 March 2023

Financial review

A summary of the results for the year is shown below:

	£
Incoming resources	328,541
Outgoing resources	252,040
Net incoming resources	76,501

The charity continues to cultivate further donations from a variety of sources as outlined below.

Reserves Policy

The Charity has secured the funding to continue delivery in Barking and Dagenham and Croydon and has received funding to commence delivery in Barnet. The Board of Trustees of BABYZONE has established a reserves policy which appropriately reflects the risks to which the Charity is exposed. The reserves policy does not consider expenditure which is linked to restricted projects and therefore covered by restricted funds.

In reviewing the potential costs that could arise should a significant reduction in income be incurred, the Trustees have determined that unrestricted, 'free', reserves should be maintained at approximately 3 months running costs. The Trustees manage Babyzone's finances so that an adequate level of reserves can be maintained in compliance with the reserves policy. At 31 March 2023, the charity had total funds of £76,501, of which £64,501 were unrestricted and £12,000 were restricted.

Principal Funding Sources

The Trustees wish to record their thanks to all those individuals and companies who have made donations or pledged their support to the work of the Charity; this includes all those listed above plus other anonymous donors.

Future plans

In the next year, we will continue to deliver our service in Barking and Dagenham and Croydon, enhancing the offering through increased evidence based class provision and broader and deeper partnerships within the community.

We will build the new Babyzone Barnet offering, investing in outreach to ensure that our target beneficiaries are accessing the service. We will also work to develop and enhance the Babyzone offering by building partnerships with aligned organisations in the Barnet Community and broadening our offering of evidence-based classes.

Alongside our operational work to provide value for children and families from disadvantaged backgrounds, we will work to improve and diversify our fundraising position to ensure we can continue delivery of Babyzone in Barking and Dagenham and Croydon beyond the next financial year and enable us to launch further Babyzones in the communities who need it most.

Babyzone

Trustees' Annual Report *(continued)*

Period from 21 March 2022 to 31 March 2023

Related party transactions

Transactions with Future, Legacy and Unitas Youth Zones

Background:

Babyzone, has entered into a facilities rental agreement with Future, Legacy, and Unitas Youth Zones, which are independent charities, members of the OnSide Youth Zone network. The Chair of Babyzone also serves as the Chair of OnSide Youth Zones. This disclosure outlines the transaction between Babyzone and the aforementioned Youth Zones, emphasizing the fair market value and reasons for the transaction.

Nature of Transaction:

Babyzone has entered into an agreement to rent facilities and associated services from Future, Legacy, and Unitas Youth Zones for the purpose of conducting its charitable activities. This arrangement involves the payment of 600 per session to the Youth Zones. The payment encompasses all relevant costs associated with the facilities rental, which includes utilities, maintenance, and any other necessary expenses.

Rationale for Transaction:

Fair Market Value: Babyzone has diligently explored alternative facilities rental options to ensure it receives the services it requires at a reasonable cost. However, despite these efforts, Babyzone has been unable to identify alternative facilities that meet its standards and price point. The rental fee of £600 per session has been determined to be consistent with the fair market value for similar facilities in the local area.

Partnership Connection:

Future, Legacy, and Unitas Youth Zones are independent charities but are part of the OnSide Youth Zone network. The Chair of Babyzone also serves as the Chair of OnSide Youth Zones, establishing a partnership connection between the organizations. As a result of this connection, Babyzone has negotiated a discounted rate for facilities rental with the Youth Zones.

Independent Review:

In compliance with our fiduciary responsibilities, the transaction details were reviewed by an independent party not associated with Babyzone or the Youth Zones. This review confirmed that the rental fee of £600 per session, including all associated costs, is reasonable and consistent with the fair market value for similar facilities in the region. The independent review also considered the partnership connection and concluded that the discounted rate offered by Future, Legacy, and Unitas Youth Zones is justifiable in light of this relationship.

Conclusion:

The transaction between Babyzone and Future, Legacy, and Unitas Youth Zones for facilities rental and associated services has been conducted at a fair market value and is in the best interest of Babyzone in fulfilling its charitable mission. The partnership connection between the Chair of Babyzone and the Chair of OnSide Youth Zones has been transparently disclosed, and an independent review has confirmed the reasonableness of the transaction.

This disclosure is intended to provide transparency and demonstrate the due diligence carried out by Babyzone in its related third-party transaction with Future, Legacy, and Unitas Youth Zones.

Babyzone

Trustees' Annual Report *(continued)*

Period from 21 March 2022 to 31 March 2023

Trustees' responsibilities statement

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

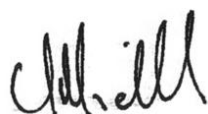
The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' annual report was approved on^{24/01/2024}..... and signed on behalf of the board of trustees by:



C S Mindenhall
Trustee

Babyzone

Independent Auditor's Report to the Members of Babyzone *(continued)*

Period from 21 March 2022 to 31 March 2023

Opinion

We have audited the financial statements of Babyzone (the 'charity') for the period ended 31 March 2023 which comprise the statement of financial activities, statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

Babyzone

Independent Auditor's Report to the Members of Babyzone *(continued)*

Period from 21 March 2022 to 31 March 2023

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we have considered; the nature of the industry, control environment.

We also consider the results of our enquiries of management, relating to their own identification and assessment of the risks of irregularities and possible related fraud. This includes reviewing available documentation on their policies and procedures and performing tests of controls to evidence their effectiveness.

Babyzone

Independent Auditor's Report to the Members of Babyzone *(continued)*

Period from 21 March 2022 to 31 March 2023

Throughout the audit testing we are considering the incentives that may exist within the organisation for fraud. Key areas include timing of recognising income around the year end, posting of unusual journals. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We ensure we have an understanding of the relevant laws and regulations and remain alert to possible non-compliance throughout the audit.

Despite proper planning and audit work in accordance with auditing standards there are inherent limitations and unavoidable risk that we may not detect some irregularities and material misstatements in the financial statements. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Babyzone

Independent Auditor's Report to the Members of Babyzone *(continued)*

Period from 21 March 2022 to 31 March 2023

Use of our report

This report is made solely to the charity's members, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Andrew Collyer (Senior Statutory Auditor)

For and on behalf of
Burgess Hodgson LLP
Chartered accountants & statutory auditor
Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

Babyzone

Statement of Financial Activities

Period from 21 March 2022 to 31 March 2023

		Period from 21 Mar 22 to 31 Mar 23		
	Note	Unrestricted funds £	Restricted funds £	Total funds £
Income and endowments				
Donations and legacies	4	292,041	36,500	328,541
Total income		<u>292,041</u>	<u>36,500</u>	<u>328,541</u>
Expenditure				
Expenditure on charitable activities	5,6	227,540	24,500	252,040
Total expenditure		<u>227,540</u>	<u>24,500</u>	<u>252,040</u>
Net income and net movement in funds		<u>64,501</u>	<u>12,000</u>	<u>76,501</u>
Reconciliation of funds				
Total funds brought forward		—	—	—
Total funds carried forward		<u>64,501</u>	<u>12,000</u>	<u>76,501</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 16 to 21 form part of these financial statements.

Babyzone
Statement of Financial Position
31 March 2023

	Note	31 Mar 23 £
Fixed assets		
Tangible fixed assets	11	19,895
Current assets		
Debtors	12	116,778
Cash at bank and in hand		18,763
		<u>135,541</u>
Creditors: amounts falling due within one year	13	78,935
Net current assets		<u>56,606</u>
Total assets less current liabilities		<u>76,501</u>
Net assets		<u><u>76,501</u></u>
Funds of the charity		
Restricted funds		12,000
Unrestricted funds		64,501
Total charity funds	15	<u><u>76,501</u></u>

These financial statements were approved by the board of trustees and authorised for issue on ...^{24/01/2024}..., and are signed on behalf of the board by:



C S Mindenhall
Trustee

The notes on pages 16 to 21 form part of these financial statements.

Babyzone

Statement of Cash Flows

Period from 21 March 2022 to 31 March 2023

	31 Mar 23
	£
Cash flows from operating activities	
Net income	76,501
<i>Adjustments for:</i>	
Depreciation of tangible fixed assets	3,275
Accrued income	(48,150)
<i>Changes in:</i>	
Trade and other debtors	(4,778)
Trade and other creditors	15,085
Cash generated from operations	<u>41,933</u>
Net cash from operating activities	<u>41,933</u>
Cash flows from investing activities	
Purchase of tangible assets	(23,170)
Net cash used in investing activities	<u>(23,170)</u>
Net increase in cash and cash equivalents	18,763
Cash and cash equivalents at beginning of period	—
Cash and cash equivalents at end of period	<u>18,763</u>

The notes on pages 16 to 21 form part of these financial statements.

Babyzone

Notes to the Financial Statements

Period from 21 March 2022 to 31 March 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 Scale Space, 58 Wood Lane, London, W12 7RZ, United Kingdom.

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.

Foreign currencies

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the statement of financial activities.

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.

Babyzone

Notes to the Financial Statements *(continued)*

Period from 21 March 2022 to 31 March 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.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Babyzone

Notes to the Financial Statements *(continued)*

Period from 21 March 2022 to 31 March 2023

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	3 years straight line
Equipment	-	3 years straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	292,041	36,500	328,541

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Direct charitable activities	107,205	24,500	131,705
Support costs	120,335	–	120,335
	<u>227,540</u>	<u>24,500</u>	<u>252,040</u>

Babyzone

Notes to the Financial Statements *(continued)*

Period from 21 March 2022 to 31 March 2023

6. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £
Direct charitable activities	131,705	112,685	244,390
Governance costs	–	7,650	7,650
	<u>131,705</u>	<u>120,335</u>	<u>252,040</u>

7. Analysis of support costs

	Support costs £	Total 2023 £
Staff costs	90,760	90,760
Communications and IT	2,962	2,962
General office	18,965	18,965
Finance costs	(2)	(2)
Governance costs	7,650	7,650
	<u>120,335</u>	<u>120,335</u>

8. Net income

Net income is stated after charging/(crediting):

	31 Mar 23
	£
Depreciation of tangible fixed assets	3,275
Foreign exchange differences	12
	<u> </u>

9. Staff costs

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

	Period from 21 Mar 22 to 31 Mar 23 £
Wages and salaries	120,770
Social security costs	11,005
Employer contributions to pension plans	1,160
	<u>132,935</u>

The average head count of employees during the period was 6.

The number of employees whose remuneration for the year fell within the following bands, were:

	31 Mar 23
	No.
£60,000 to £69,999	1
	<u> </u>

Babyzone

Notes to the Financial Statements *(continued)*

Period from 21 March 2022 to 31 March 2023

10. Trustee remuneration and expenses

The Trustees and certain other senior employees who have authority and responsibility for planning, directing and controlling the activities of the charity, are considered to be key management personnel. No Trustees received remuneration during the period.

11. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 21 March 2022	–	–	–
Additions	21,972	1,198	23,170
At 31 March 2023	<u>21,972</u>	<u>1,198</u>	<u>23,170</u>
Depreciation			
At 21 March 2022	–	–	–
Charge for the period	3,052	223	3,275
At 31 March 2023	<u>3,052</u>	<u>223</u>	<u>3,275</u>
Carrying amount			
At 31 March 2023	<u>18,920</u>	<u>975</u>	<u>19,895</u>

12. Debtors

	31 Mar 23 £
Trade debtors	500
Prepayments and accrued income	116,278
	<u>116,778</u>

Within prepayments and accrued income, a balance of £112k relates to multi-year grants which have no performance conditions attached, so the total grants have been recognised in this period.

13. Creditors: amounts falling due within one year

	31 Mar 23 £
Trade creditors	4,091
Accruals and deferred income	63,850
Social security and other taxes	10,994
	<u>78,935</u>

14. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,160.

Babyzone

Notes to the Financial Statements *(continued)*

Period from 21 March 2022 to 31 March 2023

15. Analysis of charitable funds

Unrestricted funds

	At 21 March 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
General funds	–	292,041	(227,540)	64,501

Restricted funds

	At 21 March 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
Restricted Funds	–	36,500	(24,500)	12,000

16. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	19,895	–	19,895
Current assets	123,541	12,000	135,541
Creditors less than 1 year	(78,935)	–	(78,935)
Net assets	64,501	12,000	76,501

17. Analysis of changes in net debt

	At 21 Mar 2022	Cash flows	At 31 Mar 2023
	£	£	£
Cash at bank and in hand	–	18,763	18,763

18. Related parties

Page 7 of the trustees report discloses the entities and the nature of transactions with related entities. The total amount paid to the related parties is £18,889.