SCOO-B-DOO SOCIETY FOR THE BENEFIT OF THE SPECIAL BABYCARE UNIT OF THE GLOUCESTER ROYAL HOSPITAL

England & Wales · Charity number 286167

Details

Other names	SCOO B DOO
Status	Registered
Legal form	Trust
Registered	1983-04-25
Register	View on the Charity Commission register

Contact

Address	Special Care Baby Unit Gloucestershire Royal Hospital Great Western Road Gloucester Gloucestershire GL1 3NN
Phone	03004225501
Email	info@scoo-b-doo.info
Website	www.scoo-b-doo.info

Activities

Objects: MAKING GRANTS OF MONEY, CLOTHING OR OTHERWISE TO OR FOR THE BENFIT OF PATIENTS OR STAFF AT THE SPECIAL BABY CARE UNIT AT THE GLOUCESTER ROYAL HOSPITAL PARTICULARLY THOSE PARENTS AFOREMENTIONED

Activities: Raise funds to help finance the provision of specialist equipment and promoting the welfare of staff and patients at the Special Care Baby Units in Gloucestershire

Classification

- **How:** Other Charitable Activities
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People

Geography

- Gloucestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£46,105	£58,571	-	-
2024-02-29	£45,662	£76,296	-	-
2023-02-28	£71,326	£7,908	-	-
2022-02-28	£58,668	£51,020	-	-
2021-02-28	£47,520	£137,611	-	-
2020-02-29	£84,146	£61,958	-	-

Trustees

Name	Role	Appointed
Dr MILES HARVEY WAGSTAFF		
KAREN TOMASINO		2016-01-06
Matthew Ryan Ulyatt		2020-01-27

Accounts

SCOO-B-DOO SOCIETY FOR BABY CARE

TRUSTEES’ REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 28 FEBRUARY 2025

CONTENTS

LEGAL AND ADMINISTRATIVE DETAILS

Legal Status

The Charity is governed by a Trust Deed dated 10th March 1983.

Trustees

Dr Miles Wagstaff Chair
Karen Tomasino
Matt Ulyatt

Principal Address

Neonatal Unit
Gloucestershire Royal Hospital
Great Western Road
Gloucester
GL1 3NN

Bankers

Lloyds Bank plc
19 Eastgate Street
Gloucester
GL1 1NU

TRUSTEES' REPORT

The Trustees of Scoo-B-Doo Society for Benefit of the Special Babycare Unit of the Gloucester Royal Hospital (known as Scoo-B-Doo Society for Baby Care and referred to hereinafter as "the Charity") present their report and the financial statements for the period ended 28 February 2025.

The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019).

Objectives and activities

The Society operates on a voluntary basis to raise funds to help finance the provision of specialist equipment and promoting the welfare of staff and patients at the Neonatal Unit at Gloucestershire Royal Hospital, Great Western Road, Gloucester, GL1 3NN.

The support we have received during this period has enabled us to invest a considerable sum during the period in equipment to support the work of the Neonatal Unit. We have spent £57,750 on charitable activities (2023/24: £74,719), of which £32,108 was spent on medical equipment for the unit (2023/24: £68,398), £25,642 supporting parents (2023/24: £5,740) and £nil on training nursing staff (2023/24: £581).

The equipment we purchased this period included cerebral function monitors and a blanket warming cabinet, all of which is critical in the work of the Unit.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake. The Charity has not employed any professional fundraisers or collaborated with any commercial partners during the period. No complaints have been received by the Charity in relation to fundraising activities.

TRUSTEES' REPORT (continued)

Financial review

We have again received excellent support from local businesses and organisations as well as many individuals, families and friends who have fundraised for and donated to Scoo-B-Doo.

Income for the period from fundraising activities, donations, legacies and grants was £38,294 (2023/24: £33,469). The Charity produced an unrestricted deficit of £12,466 this period (2023/24: deficit of £30,774), leaving unrestricted funds of £298,796 at 28 February 2025 (2023/24: £311,262), which is in cash and fixed term deposits at period end.

The restricted funds in relation to the SHED (Support and Help for Every Dad) and HOPE groups had a balance of £3,397 at the end of the period (2023/24: £3,397).

Reserves policies

It is the policy of the Charity that unrestricted funds which have not been designated should be maintained at a level equivalent to between three and six months' expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the period. Reserves held at the end of the period amounted to £328,288 of unrestricted cash and current asset investments (see Note 11).

Risk factors and other matters

The Trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

New Trustees are sought where a need is identified (e.g. if a particular desired skill is required which existing Trustees do not possess, such as legal or financial expertise) or where existing Trustees wish to stand down.

Public benefit statement

The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities for the period.

The Trustees' Report was approved by the Board of Trustees.

Dr Miles Wagstaff
19 June 2026

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SCOO-B-DOO SOCIETY FOR BABY CARE

I report to the Trustees on my examination of the financial statements of Scoo-B-Doo Society for Baby Care ("the Charity") for the period ended 28 February 2025.

Responsibilities and basis of report

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

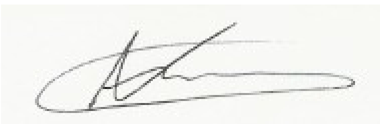
I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Neil Anyon ACA
The Stables
Cirencester
GL7 6DE

19 June 2026

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD ENDING 28 FEBRUARY 2025

		2024/25			2023/24
		Unrestricted Funds	**Restricted Funds**	**Total**	Total
	Notes	**£**	**£**	**£**	£
Incoming resources from generated funds					
Donations, grants and legacies	2	38,294	-	38,294	33,469
Other trading activities	3	255	-	255	3,858
Investments	4	7,556	-	7,556	8,195
Total incoming resources		**46,105**	**-**	**46,105**	45,522
Resources expended					
Raising funds	6	(821)	-	(821)	(1,577)
Charitable activities	7	(57,750)	-	(57,750)	(74,719)
Total resources expended		**(58,571)**	**-**	**(58,571)**	(76,296)
Net income/(expenditure) for the period					
Net movement in funds		**(12,466)**	**-**	**(12,466)**	(30,774)
Fund balances at 1 March		311,262	3,397	314,659	342,036
Fund balances at 28 February 2025 / 29 Feb 2024	11,12	**298,796**	**3,397**	**302,193**	311,262

All income and expenditure derive from continuing activities.

BALANCE SHEET AS AT 28 FEBRUARY 2025

	Notes	2025	2024
		£	£
Current assets			
Debtors	8	81	1,576
Current asset investments	9	103,116	100,607
Cash at bank and in hand		228,569	216,943
Current liabilities			
Creditors	10	29,573	4,467
Net current assets		**302,193**	**314,659**
Income funds			
Unrestricted funds	11	298,796	311,262
Restricted funds	11,12	3,397	3,397
Total funds		**302,193**	**314,659**

The accounts set out on pages 7 to 14 for the financial period ended 28 February 2025 were approved and authorised for issue by the Trustees on 19 June 2026 and are signed on its behalf by:

Dr Miles Wagstaff
19 June 2026

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 28 FEBRUARY 2025

1 – Accounting Policies

a) Basis of preparation

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provision in the SORP for charities applying FRS 102 Update Bulletin 1, not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

b) Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for at least the following twelve months. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

c) Fund accounting

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

Restricted funds are donations (plus any related gift aid) or grants which the donor has specified are to be solely used for particular purposes and/or at particular times.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 28 FEBRUARY 2025 (continued)

Costs charged to restricted funds relate to activities undertaken to further the specific charitable purposes the fund was established to support. These costs include both direct and support costs associated with the activities undertaken by the restricted fund.

Support costs which can be so associated have been apportioned as set out in note 1f).

d) Incoming resources

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably and it is probable that income will be received.

Cash donations are recognised on receipt. Donations through a third-party platform are recognised at the date of the donation. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Gift Aid in relation to donations received is recognised at the time of the donation if a donor declaration has been appropriately completed.

Legacies are recognised on receipt or, if the Charity has been notified of an impending distribution, the amount is known and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

e) Resources expended

Expenditure is accounted for on accruals basis and has been classified under headings that aggregate all costs related to each category of expense shown in the Statement of Financial Activities. The charity is not registered for VAT as non-exempt income received is below the registration threshold. As a result, all expenditure is inclusive of input VAT incurred.

f) Allocation of support costs

Support costs have been apportioned between activities on the basis of level of expenditure in each activity.

g) Debtors

Debtors are recognised at the settlement amount due after any trade discount.

h) Cash at bank and in hand

Cash at bank and in hand includes cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 28 FEBRUARY 2025 (continued)

i) Creditors

Creditors are recognised where the Charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

j) Financial instruments

The Charity only holds basic financial instruments that are valued at amortised cost.

k) Critical accounting estimates and judgements

There are no critical estimates or judgements affecting these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 28 FEBRUARY 2025 (continued)

2 – Donations, Grants and Legacies

	2024/25		
	Unrestricted Funds	**Restricted Funds**	**Total**
	£	**£**	**£**
Donations and Gifts	35,914	-	**35,914**
Gift Aid	2,380	-	**2,380**
	38,294	**-**	**38,294**

	2023/24		
	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Donations and Gifts	30,124	140	30,264
Grants	1,000	-	1,000
Legacies	14	-	14
Gift Aid	2,331	-	2,331
	33,469	140	33,609

3 – Other trading activities

	2024/25		
	Unrestricted Funds	**Restricted Funds**	**Total**
	£	**£**	**£**
Sales	255	-	**255**
	255	**-**	**255**

	2023/24		
	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Sales	2,417	-	2,417
Other activities	1,441	-	1,441
	3,858	-	3,858

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 28 FEBRUARY 2025 (continued)

4 – Investments

	2024/25			2023/24
	Unrestricted Funds	**Restricted Funds**	**Total**	Total
	£	**£**	**£**	£
Interest receivable	7,556	-	**7,556**	8,195

All balances in the prior period related to unrestricted funds.

5 – Apportionment of Support Costs

Total support costs of £1,060 incurred in the period (2023/24: £734) have been apportioned as shown in the table below. These costs relate to insurance (£409, 2023/24: £384), general expenses (£351, 2023/24: £nil) and website hosting charges (£300, 2023/24: £300).

	Fundraising fees	**Staging fundraising events**	**Purchase of medical equipment**	**Training of nursing staff**	**Supporting parents**	**Total**
2024/25						
	£	**£**	**£**	£	£	£
Unrestricted funds						
Raising Funds	15	-	-	-	-	**15**
Charitable Activities	-	-	581	-	464	**1,045**
	8	**-**	**828**	**-**	**249**	**1,060**

There were no support costs in respect of restricted funds.

	Fundraising fees	Staging fundraising events	Purchase of medical equipment	Training of nursing staff	Supporting parents	Total
2023/24						
	£	**£**	**£**	£	£	£
Unrestricted funds						
Raising Funds	10	5	-	-	-	15
Charitable Activities	-	-	658	6	55	719
	10	5	658	6	55	734

There were no support costs in respect of restricted funds.

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 28 FEBRUARY 2025 (continued)

6 – Raising Funds

	2024/25		
	Direct costs	**Allocation of support costs**	**Total**
	£	**£**	**£**
Fundraising fees	806	15	**821**
Staging fundraising events	-	-	**-**
Support costs	15	(15)	**-**
	821	**-**	**821**

	2023/24		
	Direct costs	Allocation of support costs	Total
	£	£	£
Fundraising fees	1,084	10	1,094
Staging fundraising events	478	5	483
Support costs	15	(15)	-
	1,577	-	1,577

There was no expenditure on restricted funds during the period (2023/24: £nil).

7 – Charitable Activities

	2024/25		
	Direct costs	**Allocation of support costs**	**Total**
	£	**£**	**£**
Purchase of medical equipment	31,527	581	**32,108**
Training of nursing staff	-	-	**-**
Supporting parents	25,178	464	**25,642**
Support costs	1,045	(1,045)	**-**
	57,750	**-**	**57,750**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 28 FEBRUARY 2025 (continued)

7 – Charitable Activities (continued)

	2023/24		
	Direct costs	Allocation of support costs	Total
	£	£	£
Purchase of medical equipment	67,740	658	68,398
Training of nursing staff	575	6	581
Supporting parents	5,685	55	5,740
Support costs	719	(719)	-
	74,719	-	74,719

There was no expenditure on restricted funds during the period (2023/24: £nil).

8 – Debtors

	2025	2024
	£	**£**
Trade debtors	40	265
Accrued income	41	1,311
	81	**1,576**

9 – Current asset investments

£103,116 (2023: £100,607) of the charity’s funds were invested with Lloyd’s Bank on a 32-day notice account. This related solely to unrestricted funds.

10 – Creditors

	2025	2024
	£	**£**
Trade creditors	29,573	4,446
Accruals	-	21
	29,573	**4,467**

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 28 FEBRUARY 2025 (continued)

11 – Reconciliation of funds

	2024/25		
	Unrestricted Funds	**Restricted Funds**	**Total**
	£	**£**	**£**
Debtors	81	-	81
Current asset investments	103,116	-	103,116
Creditors	(29,573)	-	(29,573)
Cash at bank and in hand	225,172	3,397	228,569
	298,796	**3,397**	**302,193**

	2023/24		
	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Debtors	1,576	-	1,576
Current asset investments	100,607	-	100,607
Creditors	(4,467)	-	(4,467)
Cash at bank and in hand	213,546	3,397	216,943
	311,262	3,397	314,659

12– Restricted funds

The restricted funds relate solely to amounts raised for and expended on SHED (Support and Help for Every Dad).

13 –Remuneration and expenses

None of the Trustees have been paid any remuneration or received any other benefits from employment with the Charity or any other related entity.

No Trustee expenses have been incurred and the Charity has no employees.

14 – Related parties

Matt Ulyatt donated £360 to the charity during the period (2023/24: £360).

15 – Events after the end of the reporting period

There are no adjusting or non-adjusting events to report.

Accounts

SCOO-B-DOO SOCIETY FOR BABY CARE

TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 29TH FEBRUARY 2024

CONTENTS

LEGAL AND ADMINISTRATIVE DETAILS

Legal Status
The Charity is governed by a Trust Deed dated 10th March 1983.

Trustees

Principal Address
Neonatal Unit
Gloucestershire Royal Hospital
Great Western Road
Gloucester
GL1 3NN

Bankers
Lloyds Bank plc
19 Eastgate Street
Gloucester
GL1 1NU

TRUSTEES' REPORT

The Trustees of Scoo-B-Doo Society for Benefit of the Special Babycare Unit of the Gloucester Royal Hospital (known as Scoo-B-Doo Society for Baby Care and referred to hereinafter as "the Charity") present their report and the financial statements for the year ended 29 February 2024.

The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019).

Objectives and activities

The Society operates on a voluntary basis to raise funds to help finance the provision of specialist equipment and promoting the welfare of staff and patients at the Neonatal Unit at Gloucestershire Royal Hospital, Great Western Road, Gloucester, GL1 3NN.

This year represented the 40th year since the formation of Scoo-B-Doo, and a number of activities took place during the year, including partnering with a number of local organisations who have provided financial support to the Charity during the course of the year.

The support we have received during this year, and the preceding 39 years, has enabled us to invest a considerable sum this year in equipment to support the work of the Neonatal Unit. We have spent £74,719 on charitable activities (2022/23: £5,828), of which £68,398 was spent on medical equipment for the unit (2022/23: £5,373), £5,740 supporting parents (2022/23: £273) and £581 on training nursing staff (2022/23: £182).

The equipment we purchased this year included incubators, resuscitaires and oxygen blenders all of which is critical in the work of the Unit.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake. The Charity has not employed any professional fundraisers or collaborated with any commercial partners during the year. No complaints have been received by the Charity in relation to fundraising activities.

Financial review

It has been an exciting year of activity in celebrating the 40th anniversary of the Charity and we have seen several fundraising events take place around the county, which has supplemented our donations and gifts, which have remained relatively stable from the prior year.

We have again received excellent support from local businesses and organisations as well as many individuals, families and friends who have fundraised for and donated to Scoo-B-Doo.

TRUSTEES' REPORT (continued)

Income for the year from fundraising activities, donations, legacies and grants was £33,469 (2022/23: £67,653). The Charity produced an unrestricted deficit of £30,774 this year (2022/23: surplus of £63,418), leaving unrestricted funds of £311,262 at 29 February 2024 (2022/23: £342,036), which is in cash and fixed term deposits at year end.

The restricted funds in relation to the SHED (Support and Help for Every Dad) and HOPE groups had a balance of £3,397 at the end of the year (2022/23: £3,257).

Reserves policies

It is the policy of the Charity that unrestricted funds which have not been designated should be maintained at a level equivalent to between three and six months' expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year. Reserves held at the end of the year amounted to £314,153
of unrestricted cash and current asset investments (see Note 11).

Risk factors and other matters

The Trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

New Trustees are sought where a need is identified (e.g. if a particular desired skill is required which existing Trustees do not possess, such as legal or financial expertise) or where existing Trustees wish to stand down.

Public benefit statement

The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities for the year.

The Trustees' Report was approved by the Board of Trustees.

Dr Miles Wagstaff
04 March 2025

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SCOO-B-DOO SOCIETY FOR BABY CARE

I report to the Trustees on my examination of the financial statements of Scoo-B-Doo Society for Baby Care ("the Charity") for the year ended 29 February 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Peter Robinson, FCPFA, MBA
2 Tamarisk Mews
Quedgeley
Gloucester
GL2 4GE

23 February 2025

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDING 29TH FEBRUARY 2024

		2023/24			2022/23
		Unrestricted Funds	**Restricted Funds**	**Total**	Total
	Notes	**£**	**£**	**£**	£
Incoming resources from generated funds					
Donations, grants and legacies	2	33,469	140	33,609	67,653
Other trading activities	3	3,858	-	3,858	2,107
Investments	4	8,195	-	8,195	1,566
Total incoming resources		**45,522**	**140**	**45,662**	71,326
Resources expended					
Raising funds	6	(1,577)	-	(1,577)	(2,080)
Charitable activities	7	(74,719)	-	(74,719)	(5,828)
Total resources expended		**(76,296)**	**-**	**(76,296)**	(7,908)
Net income/(expenditure) for the year					
Net movement in funds		**(30,774)**	**140**	**(30,634)**	63,418
Fund balances at 1 March		342,036	3,257	345,293	281,875
Fund balances at 28/29 Feb	11,12	**311,262**	**3,397**	**314,659**	345,293

All income and expenditure derive from continuing activities.

SCOO-B-DOO SOCIETY FOR BABY CARE 286167

BALANCE SHEET AS AT 29TH FEBRUARY 2024

	Notes	2024	2023
		£	**£**
Current assets			
Debtors	8	1,576	609
Current asset investments	9	100,607	100,000
Cash at bank and in hand		216,943	245,550
Current liabilities			
Creditors	10	(4,467)	(866)
Net current assets		**314,659**	345,293
Income funds			
Unrestricted funds	11	311,262	342,036
Restricted funds	11,12	3,397	3,257
Total funds		**314,659**	345,293

The accounts set out on pages 7 to 13 for the financial year ended 29th February 2024 were approved and authorised for issue by the Trustees on 04 March 2025 and are signed on its behalf by:

Dr Miles Wagstaff
04 March 2025

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 29TH FEBRUARY 2024

1 – Accounting Policies

a) Basis of preparation

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provision in the SORP for charities applying FRS 102 Update Bulletin 1, not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

b) Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for at least the following twelve months. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

c) Fund accounting

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

Restricted funds are donations (plus any related gift aid) or grants which the donor has specified are to be solely used for particular purposes and/or at particular times.

Costs charged to restricted funds relate to activities undertaken to further the specific charitable purposes the fund was established to support. These costs include both direct and support costs associated with the activities undertaken by the restricted fund.

Support costs which can be so associated have been apportioned as set out in note 1f).

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 29TH FEBRUARY 2024 (continued)

d) Incoming resources

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably and it is probable that income will be received.

Cash donations are recognised on receipt. Donations through a third-party platform are recognised at the date of the donation. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Gift Aid in relation to donations received is recognised at the time of the donation if a donor declaration has been appropriately completed.

Legacies are recognised on receipt or, if the Charity has been notified of an impending distribution, the amount is known and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

e) Resources expended

Expenditure is accounted for on accruals basis and has been classified under headings that aggregate all costs related to each category of expense shown in the Statement of Financial Activities. The charity is not registered for VAT as non-exempt income received is below the registration threshold. As a result, all expenditure is inclusive of input VAT incurred.

f) Allocation of support costs

Support costs have been apportioned between activities on the basis of level of expenditure in each activity.

g) Debtors

Debtors are recognised at the settlement amount due after any trade discount.

h) Cash at bank and in hand

Cash at bank and in hand includes cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less.

i) Creditors

Creditors are recognised where the Charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

j) Financial instruments

The Charity only holds basic financial instruments that are valued at amortised cost.

k) Critical accounting estimates and judgements

There are no critical estimates or judgements affecting these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 29TH FEBRUARY 2024 (continued)

2 – Donations, Grants and Legacies

	2023/24		
	Unrestricted Funds	**Restricted Funds**	**Total**
	£	**£**	**£**
Donations and Gifts	30,124	140	**30,264**
Grants	1,000	-	**1,000**
Legacies	14	-	**14**
Gift Aid	2,331	-	**2,331**
	33,469	**140**	**33,609**

	2022/23		
	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Donations and Gifts	31,787	-	31,787
Grants	2,600	-	2,600
Legacies	31,020	-	31,020
Gift Aid	2,246	-	2,246
	67,653	-	67,653

3 – Other trading activities

	2023/24		
	Unrestricted Funds	**Restricted Funds**	**Total**
	£	**£**	**£**
Sales	2,417	-	**2,417**
Other activities	1,441	-	**1,441**
	3,858	**-**	**3,858**

	2022/23		
	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Sales	1,997	-	1,997

Other activities	110	-	110
	2,107	-	2,107

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 29TH FEBRUARY 2024 (continued)

4 – Investments

	2023/24			2022/23
	Unrestricted Funds	**Restricted Funds**	**Total**	Total
	£	**£**	**£**	£
Interest receivable	8,195	-	**8,195**	1,566

All balances in the prior year related to unrestricted funds.

5 – Apportionment of Support Costs

Total support costs of £734 incurred in the year (2022/23: £1,402) have been apportioned as shown in the table below. These costs relate to website development and logo design (£nil, 2022/23, £864), insurance (£384, 2022/23: £336) and website hosting charges (£300, 2022/23: £75).

2023/24	**Fundraising fees**	**Staging fundraising events**	**Purchase of medical equipment**	**Training of nursing staff**	**Supporting parents**	**Total**
	£	**£**	**£**	£	£	£
Unrestricted funds						
Raising Funds	10	5	-	-	-	**15**
Charitable Activities	-	-	658	6	55	**719**
	10	**5**	**658**	**6**	**55**	**734**

There were no support costs in respect of restricted funds.

2022/23	Fundraising fees	Staging fundraising events	Purchase of medical equipment	Training of nursing staff	Supporting parents	Total
	£	**£**	**£**	£	£	£
Unrestricted funds						
Raising Funds	183	186	-	-	-	369
Charitable Activities			953	32	48	1,033
	183	186	953	32	48	1,402

There were no support costs in respect of restricted funds.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 29TH FEBRUARY 2024 (continued)

6 – Raising Funds

	2023/24		
	Direct costs	**Allocation of support costs**	**Total**
	£	**£**	**£**
Fundraising fees	1,084	10	**1,094**
Staging fundraising events	478	5	**483**
Support costs	15	(15)	**-**
	1,577	**-**	**1,577**

	2022/23		
	Direct costs	Allocation of support costs	Total
	£	£	£
Fundraising fees	850	183	1,033
Staging fundraising events	861	186	1,047
Support costs	369	(369)	-
	2,080	-	2,080

There was no expenditure on restricted funds during the year (2022/23: £nil).

7 – Charitable Activities

	2023/24		
	Direct costs	**Allocation of support costs**	**Total**
	£	**£**	**£**
Purchase of medical equipment	67,740	658	**68,398**
Training of nursing staff	575	6	**581**
Supporting parents	5,685	55	**5,740**
Support costs	719	(719)	**-**
	74,719	**-**	**74,719**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 29TH FEBRUARY 2024 (continued)

7 – Charitable Activities (continued)

	2022/23		
	Direct costs	Allocation of support costs	Total
	£	£	£
Purchase of medical equipment	4,420	953	5,373
Training of nursing staff	150	32	182
Supporting parents	225	48	273
Support costs	1,033	(1,033)	-
	5,828	-	5,828

There was no expenditure on restricted funds during the year (2022/23: £nil).

8 – Debtors

	2024	**2023**
	£	**£**
Trade debtors	265	80
Accrued income	1,311	529
	1,576	**609**

9 – Current asset investments

£100,607 (2023: £100,000) of the charity’s funds were invested with Lloyd’s Bank on a 32-day notice account. This related solely to unrestricted funds.

10 – Creditors

	2024	**2023**
	£	**£**
Trade creditors	4,446	866
Accruals	21	-
	4,467	**866**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 29TH FEBRUARY 2024 (continued)

11 – Reconciliation of funds

	2023/24		
	Unrestricted Funds	**Restricted Funds**	**Total**
	£	**£**	**£**
Debtors	1,576	-	1,576
Current asset investments	100,607	-	100,607
Creditors	(4,467)	-	(4,467)
Cash at bank and in hand	213,546	3,397	216,943
	311,262	**3,397**	**314,659**

	2022/23		
	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Debtors	609	-	609
Current asset investments	100,000	-	100,000
Creditors	(866)	-	(866)
Cash at bank and in hand	242,293	3,257	245,550
	342,036	3,257	345,293

12– Restricted funds

The restricted funds relate solely to amounts raised for and expended on SHED (Support and Help for Every Dad).

13 –Remuneration and expenses

None of the Trustees have been paid any remuneration or received any other benefits from employment with the Charity or any other related entity.

No Trustee expenses have been incurred and the Charity has no employees.

14 – Related parties

Matt Ulyatt donated £360 to the charity during the year (2022/23: £360).

15 – Events after the end of the reporting period

There are no adjusting or non-adjusting events to report.

Accounts

SCOO-B-DOO SOCIETY FOR BABY CARE

TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 28TH FEBRUARY 2023

CONTENTS

LEGAL AND ADMINISTRATIVE DETAILS

Legal Status
The Charity is governed by a Trust Deed dated 10th March 1983.

Trustees

Principal Address
Neonatal Unit
Gloucestershire Royal Hospital
Great Western Road
Gloucester
GL1 3NN

Bankers
Lloyds Bank plc
19 Eastgate Street
Gloucester
GL1 1NU

TRUSTEES' REPORT

The Trustees of Scoo-B-Doo Society for Benefit of the Special Babycare Unit of the Gloucester Royal Hospital (known as Scoo-B-Doo Society for Baby Care and referred to hereinafter as "the Charity") present their report and the financial statements for the year ended 28 February 2023.

The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

The Society operates on a voluntary basis to raise funds to help finance the provision of specialist equipment and promoting the welfare of staff and patients at the Neonatal Unit at Gloucestershire Royal Hospital, Great Western Road, Gloucester, GL1 3NN.

During the year, the Charity has spent £5,828 on charitable activities, of which £5,373 was spent on medical equipment for the unit (2021/22: £44,784), £273 supporting parents (2021/22: £4,298) and £182 on training nursing staff (2021/22: £499).

The Charity invested in a range of equipment, including ophthalmoscopes, photography, a new Resusci Baby and cool bags.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake. The Charity has not employed any professional fundraisers or collaborated with any commercial partners during the year. No complaints have been received by the Charity in relation to fundraising activities.

Financial review

While income continued to remain lower than pre-Covid, the Charity has again seen improvement in its fundraising this year, including through the production of a cookbook, supported by submission of recipes from parents and staff, to celebrate the Queen's Platinum Jubilee in 2022, which has raised nearly £2,000.

Other income was received in the form of a legacy of over £30,000, which was kindly received. A grant of £2,600 was also received from St James's Place.

We have continued to receive some excellent support from local businesses and organisations throughout the year including Tewkesbury Borough Council. We would also like to thank the many individuals who have fundraised for and donated to Scoo-B-Doo.

TRUSTEES' REPORT (continued)

Income for the year from fundraising activities, donations, legacies and grants was £67,653 (2021/22: £58,574). The Charity produced an unrestricted surplus of £63,418 this year (2021/22: £6,398), leaving unrestricted funds of £342,036 at 28 February 2023 (2021/22: £278,618), which is in cash and fixed term deposits at year end.

The restricted fund in relation to the SHED (Support and Help for Every Dad) group had a balance of £3,257 at the end of the year (2021/22: £3,257).

Reserves policies

It is the policy of the Charity that unrestricted funds which have not been designated should be maintained at a level equivalent to between three and six months' expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year. Reserves held at the end of the year amounted to £342,293 of unrestricted cash (see Note 11).

Risk factors and other matters

The Trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

New Trustees are sought where a need is identified (e.g. if a particular desired skill is required which existing Trustees do not possess, such as legal or financial expertise) or where existing Trustees wish to stand down.

Public benefit statement

The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities for the year.

The Trustees' Report was approved by the Board of Trustees.

Miles Wagstaff

Dr Miles Wagstaff
15 January 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SCOO-B-DOO SOCIETY FOR BABY CARE

I report to the Trustees on my examination of the financial statements of Scoo-B-Doo Society for Baby Care ("the Charity") for the year ended 28 February 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Kirsty Stratford
39 Severn Avenue
Swindon
SN25 3LL

15 January 2024

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDING 28TH FEBRUARY 2023

		2022/23			2021/22
		Unrestricted Funds	Restricted Funds	Total	Total
	Notes	£	£	£	£
Incoming resources from generated funds					
Donations, grants and legacies	2	67,653	-	67,653	58,574
Other trading activities	3	2,107	-	2,107	-
Investments	4	1,566	-	1,566	94
Total incoming resources		**71,326**	**-**	**71,326**	58,668
Resources expended					
Raising funds	6	(2,080)	-	(2,080)	(1,439)
Charitable activities	7	(5,828)	-	(5,828)	(49,581)
Total resources expended		**(7,908)**	**-**	**(7,908)**	(51,020)
Net income/(expenditure) for the year					
Net movement in funds		**63,418**	**-**	**63,418**	7,648
Fund balances at 1 March		278,618	3,257	281,875	274,227
Fund balances at 28 Feb	11,12	**342,036**	**3,257**	**345,293**	281,875

All income and expenditure derive from continuing activities.

BALANCE SHEET AS AT 28TH FEBRUARY 2023

	Notes	2023 £	2022 £
Current assets			
Debtors	8	609	317
Current asset investments	9	100,000	-
Cash at bank and in hand		245,550	282,223
Current liabilities			
Creditors	10	(866)	(666)
Net current assets		**345,293**	281,875
Income funds			
Unrestricted funds	11	342,036	278,618
Restricted funds	11,12	3,257	3,257
Total funds		**345,293**	281,875

The accounts set out on pages 7 to 13 for the financial year ended 28th February 2023 were approved and authorised for issue by the Trustees on 15 January 2024 and are signed on its behalf by:

Dr Miles Wagstaff
15 January 2024

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28TH FEBRUARY 2023

1 – Accounting Policies

a) Basis of preparation

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provision in the SORP for charities applying FRS 102 Update Bulletin 1, not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

b) Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for at least the following twelve months. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

c) Fund accounting

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

Restricted funds are donations (plus any related gift aid) or grants which the donor has specified are to be solely used for particular purposes and/or at particular times.

Costs charged to restricted funds relate to activities undertaken to further the specific charitable purposes the fund was established to support. These costs include both direct and support costs associated with the activities undertaken by the restricted fund.

Support costs which can be so associated have been apportioned as set out in note 1f).

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28TH FEBRUARY 2023 (continued)

d) Incoming resources

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably and it is probable that income will be received.

Cash donations are recognised on receipt. Donations through a third-party platform are recognised at the date of the donation. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Gift Aid in relation to donations received is recognised at the time of the donation if a donor declaration has been appropriately completed.

Legacies are recognised on receipt or, if the Charity has been notified of an impending distribution, the amount is known and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

e) Resources expended

Expenditure is accounted for on accruals basis and has been classified under headings that aggregate all costs related to each category of expense shown in the Statement of Financial Activities. The charity is not registered for VAT as non-exempt income received is below the registration threshold. As a result, all expenditure is inclusive of input VAT incurred.

f) Allocation of support costs

Support costs have been apportioned between activities on the basis of level of expenditure in each activity.

g) Debtors

Debtors are recognised at the settlement amount due after any trade discount.

h) Cash at bank and in hand

Cash at bank and in hand includes cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less.

i) Creditors

Creditors are recognised where the Charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

j) Financial instruments

The Charity only holds basic financial instruments that are valued at amortised cost.

k) Critical accounting estimates and judgements

There are no critical estimates or judgements affecting these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28TH FEBRUARY 2023 (continued)

2 – Donations, Grants and Legacies

	2022/23		
	Unrestricted Funds	**Restricted Funds**	**Total**
	£	**£**	**£**
Donations and Gifts	31,787	-	**31,787**
Grants	2,600	-	**2,600**
Legacies	31,020	-	**31,020**
Gift Aid	2,246	-	**2,246**
	67,653	**-**	**67,653**

	2021/22		
	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Donations and Gifts	53,445	1,250	54,695
Gift Aid	3,875	-	3,875
	57,320	1,250	58,570

3 – Other trading activities

	2022/23		
	Unrestricted Funds	**Restricted Funds**	**Total**
	£	**£**	**£**
Jubilee Cookbook	1,997	-	**1,997**
Other activities	110	-	**110**
	2,107	**-**	**2,107**

There was no income classified as “Other trading activities” in the prior year.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28TH FEBRUARY 2023 (continued)

4 – Investments

	2022/23			2021/22
	Unrestricted Funds	**Restricted Funds**	**Total**	Total
	£	**£**	**£**	£
Interest receivable	1,566	-	**1,566**	94

All balances in the prior year related to unrestricted funds.

5 – Apportionment of Support Costs

Total support costs of £1,402 incurred in the year (2021/22: £373) have been apportioned as shown in the table below. These costs relate to website development and logo design (£864, 2021/22, £nil), insurance (£336, 2021/22: £314) and website hosting charges (£75, 2021/22: £nil).

2022/23	**Fundraising fees**	**Staging fundraising events**	**Purchase of medical equipment**	**Training of nursing staff**	**Supporting parents**	**Total**
	£	**£**	**£**	£	£	£
Unrestricted funds						
Raising Funds	183	186	-	-	-	**369**
Charitable Activities			953	32	48	**1,033**
	183	**186**	**953**	**32**	**48**	**1,402**

There were no support costs in respect of restricted funds.

2021/22	Fundraising fees	Staging fundraising events	Purchase of medical equipment	Training of nursing staff	Supporting parents	Total
	£	**£**	**£**	£	£	£
Unrestricted funds						
Raising Funds	10	-	-	-	-	10
Charitable Activities	-	-	328	4	31	363
	10	-	328	4	31	373

There were no support costs in respect of restricted funds.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28TH FEBRUARY 2023 (continued)

6 – Raising Funds

	2022/23		
	Direct costs	**Allocation of support costs**	**Total**
	£	**£**	**£**
Fundraising fees	850	183	**1,033**
Staging fundraising events	861	186	**1,047**
Support costs	369	(369)	**-**
	2,080	**-**	**2,080**

	2021/22		
	Direct costs	Allocation of support costs	Total
	£	£	£
Fundraising fees	1,413	10	1,423
Staging fundraising events	16	-	16
Support costs	10	(10)	-
	1,439	-	1,439

There was no expenditure on restricted funds during the year (2021/22: £nil).

7 – Charitable Activities

	2022/23		
	Direct costs	**Allocation of support costs**	**Total**
	£	**£**	**£**
Purchase of medical equipment	4,420	953	**5,373**
Training of nursing staff	150	32	**182**
Supporting parents	225	48	**273**
Support costs	1,033	(1,033)	**-**
	5,828	**-**	**5,828**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28TH FEBRUARY 2023 (continued)

7 – Charitable Activities (continued)

	2021/22		
	Direct costs	Allocation of support costs	Total
	£	£	£
Purchase of medical equipment	44,456	328	44,784
Training of nursing staff	495	4	499
Supporting parents	4,267	31	4,298
Support costs	363	(363)	-
	49,581	-	49,581

There was no expenditure on restricted funds during the year (2021/22: £nil).

8 – Debtors

	2023	**2022**
	£	**£**
Trade debtors	80	-
Accrued income	529	317
	609	**317**

9 – Current asset investments

£100,000 (2021: £nil) of the charity’s funds were invested with Lloyd’s Bank on a 367-day fixed deposit accounting, maturing on 6 November 2023. This related solely to unrestricted funds.

10 – Creditors

	2023	**2022**
	£	**£**
Trade creditors	866	66
Accruals	-	600
	866	**666**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28TH FEBRUARY 2023 (continued)

11 – Reconciliation of funds

	2022/23		
	Unrestricted Funds	**Restricted Funds**	**Total**
	£	**£**	**£**
Debtors	609	-	609
Current asset investments	100,000	-	100,000
Creditors	(866)	-	(866)
Cash at bank and in hand	242,293	3,257	245,550
	342,036	**3,257**	**345,293**

	2021/22		
	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Debtors	317	-	317
Creditors	(666)	-	(666)
Cash at bank and in hand	278,967	3,257	282,224
	278,618	3,257	281,875

12– Restricted funds
The restricted funds relate solely to amounts raised for and expended on SHED (Support and Help for Every Dad).

13 –Remuneration and expenses
None of the Trustees have been paid any remuneration or received any other benefits from employment with the Charity or any other related entity.

No Trustee expenses have been incurred and the Charity has no employees.

14 – Related parties
Matt Ulyatt donated £360 to the charity during the year (2021/22: £360).

15 – Events after the end of the reporting period
There are no adjusting or non-adjusting events to report.

Accounts

SCOO-B-DOO SOCIETY FOR BABY CARE

TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 28TH FEBRUARY 2022

CONTENTS

SCOO-B-DOO SOCIETY FOR BABY CARE 286167

LEGAL AND ADMINISTRATIVE DETAILS

Legal Status

The Charity is governed by a Trust Deed dated 10th March 1983.

Trustees

Principal Address

Neonatal Unit
Gloucestershire Royal Hospital
Great Western Road
Gloucester
GL1 3NN

Bankers

Lloyds Bank plc
19 Eastgate Street
Gloucester
GL1 1NU

TRUSTEES' REPORT

The Trustees of Scoo-B-Doo Society for Benefit of the Special Babycare Unit of the Gloucester Royal Hospital (known as Scoo-B-Doo Society for Baby Care and referred to hereinafter as "the Charity") present their report and the financial statements for the year ended 28 February 2022.

The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2016 and "Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

The Society operates on a voluntary basis to raise funds to help finance the provision of specialist equipment and promoting the welfare of staff and patients at the Neonatal Unit at Gloucestershire Royal Hospital, Great Western Road, Gloucester, GL1 3NN.

During the year, the Charity has spent £49,581 on charitable activities, of which £44,784 was spent on medical equipment for the unit (2020/21: £127,117), £4,298 supporting parents (2020/21: £8,846) and £499 on training nursing staff (2020/21: £130).

The Charity invested in a range of monitoring, imaging and photographic equipment together with a more advanced breast milk labelling and tracking, as well as continuing to invest in a secure video messaging service (VCreate) which helps families and clinical teams keep in touch during a child's stay on the neonatal unit.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake. The Charity has not employed any professional fundraisers or collaborated with any commercial partners during the year. No complaints have been received by the Charity in relation to fundraising activities.

Financial review

While income continued to remain lower than pre-Covid, the Charity has seen improvement in its fundraising this year, including through a virtual fayre which raised almost £1,000. We have continued to receive some excellent support from local businesses and organisations throughout the year including from Randall & Payne, Ultra Electronics and Tewkesbury Running Club. We would also like to thank the many individuals who have fundraised for and donated to Scoo-B-Doo.

In addition, we were especially pleased to be able to continue to provide new equipment to the unit in the year.

TRUSTEES’ REPORT (continued)

Income for the year from fundraising activities and donations was £58,574 (2020/21: £47,326). The Charity produced an unrestricted surplus of £6,398 this year (2020/21: deficit of £90,091), leaving unrestricted funds of £278,618 at 28 February 2022 (2020/21: £272,220), which is largely held in cash.

The restricted fund in relation to the SHED (Support and Help for Every Dad) group had a balance of £3,257 at the end of the year (2020/21: £2,007).

Reserves policies

It is the policy of the Charity that unrestricted funds which have not been designated should be maintained at a level equivalent to between three and six months’ expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity’s current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year. Reserves held at the end of the year amounted to £278,967 of unrestricted cash (see Note 9).

Risk factors and other matters

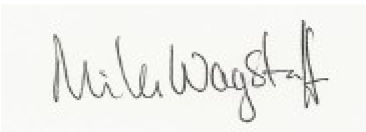
The Trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

New Trustees are sought where a need is identified (e.g. if a particular desired skill is required which existing Trustees do not possess, such as legal or financial expertise) or where existing Trustees wish to stand down.

Public benefit statement

The Trustees confirm that they have referred to the Charity Commission’s guidance on public benefit when reviewing the Trust’s aims and objectives and in planning future activities for the year.

The Trustees’ Report was approved by the Board of Trustees.



Dr Miles Wagstaff
3 October 2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SCOO-B-DOO SOCIETY FOR BABY CARE

I report to the Trustees on my examination of the financial statements of Scoo-B-Doo Society for Baby Care ("the Charity") for the year ended 28 February 2022.

Responsibilities and basis of report

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

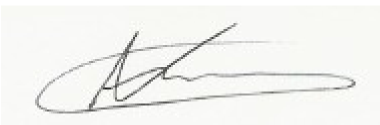
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Neil Anyon ACA
The Stables
Cirencester
GL7 6DE

3 October 2022

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDING 28TH FEBRUARY 2022

		2021/22			2020/21
		Unrestricted Funds	**Restricted Funds**	**Total**	Total
	Notes	**£**	**£**	**£**	£
Incoming resources from generated funds					
Donations and legacies	2	57,324	1,250	58,574	47,326
Investments	3	94	-	94	194
Total incoming resources		**57,418**	**1,250**	**58,668**	47,520
Resources expended					
Raising funds	5	(1,439)	-	(1,439)	(1,518)
Charitable activities	6	(49,581)	-	(49,581)	(136,093)
Total resources expended		**(51,020)**	**-**	**(51,020)**	(137,611)
Net income/ (expenditure) for the year					
Net movement in funds		**6,398**	**1,250**	**7,648**	(90,091)
Fund balances at 1 March		272,220	2,007	274,227	364,318
Fund balances at 28 Feb	9,10	**278,618**	**3,257**	**281,875**	274,227

All income and expenditure derive from continuing activities.

SCOO-B-DOO SOCIETY FOR BABY CARE 286167

BALANCE SHEET AS AT 28TH FEBRUARY 2022

	Notes	2022 £	2021 £
Current assets			
Debtors	7	317	527
Cash at bank and in hand		282,223	278,016
Current liabilities			
Creditors	8	(666)	(4,316)
Net current assets		**281,875**	**274,227**
Income funds			
Unrestricted funds	9	278,618	272,220
Restricted funds	9,10	3,257	2,007
Total funds		**281,875**	**274,227**

The accounts set out on pages 7 to 13 for the financial year ended 28th February 2022 were approved and authorised for issue by the Trustees on 3 October 2022 and are signed on its behalf by:

Dr Miles Wagstaff
3 October 2022

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28TH FEBRUARY 2022

1 – Accounting Policies

a) Basis of preparation

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2016 and "Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provision in the SORP for charities applying FRS 102 Update Bulletin 1, not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

b) Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for at least the following twelve months. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

c) Fund accounting

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

Restricted funds are donations (plus any related gift aid) or grants which the donor has specified are to be solely used for particular purposes and/or at particular times.

Costs charged to restricted funds relate to activities undertaken to further the specific charitable purposes the fund was established to support. These costs include both direct and support costs associated with the activities undertaken by the restricted fund.

Support costs which can be so associated have been apportioned as set out in note 1f).

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28TH FEBRUARY 2022 (continued)

d) Incoming resources

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably and it is probable that income will be received.

Cash donations are recognised on receipt. Donations through a third-party platform are recognised at the date of the donation. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Gift Aid in relation to donations received is recognised at the time of the donation if a donor declaration has been appropriately completed.

Legacies are recognised on receipt or, if the Charity has been notified of an impending distribution, the amount is known and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

e) Resources expended

Expenditure is accounted for on accruals basis and has been classified under headings that aggregate all costs related to each category of expense shown in the Statement of Financial Activities. The charity is not registered for VAT as non-exempt income received is below the registration threshold. As a result, all expenditure is inclusive of input VAT incurred.

f) Allocation of support costs

Support costs have been apportioned between activities on the basis of level of expenditure in each activity.

g) Debtors

Debtors are recognised at the settlement amount due after any trade discount.

h) Cash at bank and in hand

Cash at bank and in hand includes cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less.

i) Creditors

Creditors are recognised where the Charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

j) Financial instruments

The Charity only holds basic financial instruments that are valued at amortised cost.

k) Critical accounting estimates and judgements

There are no critical estimates or judgements affecting these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28TH FEBRUARY 2022 (continued)

2 – Donations and Legacies

	2021/22		
	Unrestricted Funds	**Restricted Funds**	**Total**
	£	**£**	**£**
Donations and Gifts	53,445	1,250	**54,695**
Gift Aid	3,875	-	**3,875**
	57,320	**1,250**	**58,570**

	2020/21		
	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Donations and Gifts	45,596	-	45,596
Gift Aid	1,730	-	1,730
	47,326	-	47,326

3 – Investments

	2021/22			2020/21
	Unrestricted Funds	**Restricted Funds**	**Total**	Total
	£	**£**	**£**	£
Interest receivable	94	-	**94**	194

All balances in the prior year related to unrestricted funds.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28TH FEBRUARY 2022 (continued)

4 – Apportionment of Support Costs

Total support costs of £373 incurred in the year (2020/21: £349) have been apportioned as shown in the table below. These costs relate to insurance (£314, 2020/21: £294) and website hosting charges.

	Fundraising fees	**Staging fundraising events**	**Purchase of medical equipment**	**Training of nursing staff**	**Supporting parents**	**Total**
2021/22						
	£	**£**	**£**	£	£	£
Unrestricted funds						
Raising Funds	10	-	-	-	-	**10**
Charitable Activities	-	-	328	4	31	**363**
Restricted funds						
Raising Funds	-	-	-	-	-	**-**
Charitable Activities	-	-	-	-	-	**-**
	10	**-**	**328**	**4**	**31**	**373**

	Fundraising fees	Staging fundraising events	Purchase of medical equipment	Training of nursing staff	Supporting parents	Total
2020/21						
	£	**£**	**£**	£	£	£
Unrestricted funds						
Raising Funds	3	1	-	-	-	4
Charitable Activities	-	-	323	-	22	345
Restricted funds						
Raising Funds	-	-	-	-	-	-
Charitable Activities	-	-	-	-	-	-

3	1	323	-	22	349

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28TH FEBRUARY 2022 (continued)

5 – Raising Funds

	2021/22		
	Unrestricted Funds	**Restricted Funds**	**Total**
	£	**£**	**£**
Fundraising fees	1,423	-	**1,423**
Staging fundraising events	16	-	**16**
	1,439	**-**	**1,439**

	2020/21		
	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Fundraising fees	1,056	-	1,056
Staging fundraising events	462	-	462
	1,518	-	1,518

6 – Charitable Activities

	2021/22		
	Unrestricted Funds	**Restricted Funds**	**Total**
	£	**£**	**£**
Purchase of medical equipment	44,784	-	**44,784**
Training of nursing staff	499	-	**499**
Supporting parents	4,298	-	**4,298**
	49,581	**-**	**49,581**

	2020/21		
	Unrestricted	Restricted	Total

	Funds	Funds	
	£	£	£
Purchase of medical equipment	127,117	-	127,117
Training of nursing staff	130	-	130
Supporting parents	8,846	-	8,846
	136,093	-	136,093

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28TH FEBRUARY 2022 (continued)

7 – Debtors

	2022		
	Unrestricted Funds	**Restricted Funds**	**Total**
	£	**£**	**£**
Accrued income	317	-	**317**

	2021		
	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Accrued income	527	-	527

8 – Creditors

	2022		
	Unrestricted Funds	**Restricted Funds**	**Total**
	£	**£**	**£**
Trade creditors	66	-	**66**
Accruals	600	-	**600**
	666	**-**	**666**

	2021		
	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Trade creditors	116	-	116
Accruals	4,200	-	4,200
	4,316	-	4,316

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28TH FEBRUARY 2022 (continued)

9 – Reconciliation of funds

	2021/22		
	Unrestricted Funds	**Restricted Funds**	**Total**
	£	**£**	**£**
Debtors	317	-	317
Creditors	(666)	-	(666)
Cash at bank and in hand	278,967	3,257	282,224
	278,618	**3,257**	**281,875**

	2020/21		
	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Debtors	527	-	527
Creditors	(4,316)	-	(4,316)
Cash at bank and in hand	276,009	2,007	278,016
	272,220	2,007	274,227

10 – Restricted funds

The restricted funds relate solely to amounts raised for and expended on SHED (Support and Help for Every Dad).

11 –Remuneration and expenses

None of the Trustees have been paid any remuneration or received any other benefits from employment with the Charity or any other related entity.

No Trustee expenses have been incurred and the Charity has no employees.

12 – Related parties

There are no related party transactions in the year.

13 – Events after the end of the reporting period

There are no adjusting or non-adjusting events to report.

Accounts

SCOO-B-DOO SOCIETY FOR BABY CARE

TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 28TH FEBRUARY 2021

CONTENTS

LEGAL AND ADMINISTRATIVE DETAILS

Legal Status
The Charity is governed by a Trust Deed dated 10th March 1983.

Trustees

Principal Address
Neonatal Unit
Gloucestershire Royal Hospital
Great Western Road
Gloucester
GL1 3NN

Bankers
Lloyds Bank plc
19 Eastgate Street
Gloucester
GL1 1NU

TRUSTEES' REPORT

The Trustees of Scoo-B-Doo Society for Benefit of the Special Babycare Unit of the Gloucester Royal Hospital (known as Scoo-B-Doo Society for Baby Care and referred to hereinafter as "the Charity") present their report and the financial statements for the year ended 28 February 2021.

The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2016 and "Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

The Society operates on a voluntary basis to raise funds to help finance the provision of specialist equipment and promoting the welfare of staff and patients at the Neonatal Unit at Gloucestershire Royal Hospital, Great Western Road, Gloucester, GL1 3NN.

During the year, the Charity has spent £136,093 on charitable activities, of which £127,117 was spent on medical equipment for the unit (2019/20: £43,015), £8,846 supporting parents (2019/20: £12,536) and £130 on training nursing staff (2019/20: £4,132).

The Charity invested in new ventilators and a neonatal ultrasound for use on the unit, as well as further enhancing facilities in the breast-feeding room.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake. The Charity has not employed any professional fundraisers or collaborated with any commercial partners during the year. No complaints have been received by the Charity in relation to fundraising activities.

Financial review

The 2020/21 financial year was obviously significantly affected by Covid-19, with the ability to fundraise using traditional routes considerably curtailed. The Trustees would like to extend our thanks to all those who did raise funds for the Charity through an exceptionally difficult year. In addition, we were especially pleased to be able to continue to provide new equipment to the unit in the year.

Income for the year from fundraising activities and donations was £47,326 (2019/20: £83,524). The Charity produced an unrestricted deficit of £90,091 this year (2019/20: surplus of £20,181), leaving unrestricted funds of £272,220 at 28 February 2021 (2019/20: £362,311), which is largely held in cash.

The restricted fund in relation to the SHED (Support and Help for Every Dad) group had a balance of £2,007 at the end of the year (2019/20: £2,007).

TRUSTEES’ REPORT (continued)

Reserves policies

It is the policy of the Charity that unrestricted funds which have not been designated should be maintained at a level equivalent to between three and six months’ expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity’s current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year, while we encountered a drop of 43% in fundraised income as a result of Covid-19. Reserves held at the end of the year amounted to £276,009 of unrestricted cash (see Note 9).

Risk factors and other matters

The Trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

New Trustees are sought where a need is identified (e.g. if a particular desired skill is required which existing Trustees do not possess, such as legal or financial expertise) or where existing Trustees wish to stand down.

Public benefit statement

The Trustees confirm that they have referred to the Charity Commission’s guidance on public benefit when reviewing the Trust’s aims and objectives and in planning future activities for the year.

The Trustees’ Report was approved by the Board of Trustees.

Dr Miles Wagstaff
13 September 2021

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SCOO-B-DOO SOCIETY FOR BABY CARE

I report to the Trustees on my examination of the financial statements of Scoo-B-Doo Society for Baby Care ("the Charity") for the year ended 28 February 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Neil Anyon ACA
17 Longfellow Close
Swindon
SN25 4GS

13 September 2021

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDING 28TH FEBRUARY 2021

	Notes	2020/21 Unrestricted Funds £	2020/21 Restricted Funds £	2020/21 Total £	2019/20 Total £
Incoming resources from generated funds					
Donations and legacies	2	47,326	-	47,326	83,524
Investments	3	194	-	194	622
Total incoming resources		**47,520**	**-**	**47,520**	84,146
Resources expended					
Raising funds	5	(1,518)	-	(1,518)	(2,275)
Charitable activities	6	(136,093)	-	(136,093)	(59,683)
Total resources expended		**(137,611)**	**-**	**(137,611)**	(61,958)
Net income for the year					
Net movement in funds		**(90,091)**	**-**	**(90,091)**	22,188
Fund balances at 1 March		362,311	2,007	364,318	342,130
Fund balances at 28/29 Feb	9,10	**272,220**	**2,007**	**274,227**	364,318

All income and expenditure derive from continuing activities.

BALANCE SHEET AS AT 28TH FEBRUARY 2021

	Notes	2021 £	2020 £
Current assets			
Debtors	7	527	1,672
Cash at bank and in hand		278,016	362,646
Current liabilities			
Creditors	8	(4,316)	-
Net current assets		**274,227**	**364,318**
Income funds			
Unrestricted funds	9	272,220	362,311
Restricted funds	9,10	2,007	2,007
Total funds		**274,227**	**364,318**

The accounts set out on pages 7 to 13 for the financial year ended 28th February 2021 were approved and authorised for issue by the Trustees on 13 September 2021 and are signed on its behalf by:

Dr Miles Wagstaff
13 September 2021

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28TH FEBRUARY 2021

1 – Accounting Policies

a) Basis of preparation

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2016 and "Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provision in the SORP for charities applying FRS 102 Update Bulletin 1, not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

b) Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for at least the following twelve months. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

c) Fund accounting

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

Restricted funds are donations (plus any related gift aid) or grants which the donor has specified are to be solely used for particular purposes and/or at particular times.

Costs charged to restricted funds relate to activities undertaken to further the specific charitable purposes the fund was established to support. These costs include both direct and support costs associated with the activities undertaken by the restricted fund.

Support costs which can be so associated have been apportioned as set out in note 1f).

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28TH FEBRUARY 2021 (continued)

d) Incoming resources

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably and it is probable that income will be received.

Cash donations are recognised on receipt. Donations through a third-party platform are recognised at the date of the donation. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Gift Aid in relation to donations received is recognised at the time of the donation if a donor declaration has been appropriately completed.

Legacies are recognised on receipt or, if the Charity has been notified of an impending distribution, the amount is known and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

e) Resources expended

Expenditure is accounted for on accruals basis and has been classified under headings that aggregate all costs related to each category of expense shown in the Statement of Financial Activities. The charity is not registered for VAT as non-exempt income received is below the registration threshold. As a result, all expenditure is inclusive of input VAT incurred.

f) Allocation of support costs

Support costs have been apportioned between activities on the basis of level of expenditure in each activity.

g) Debtors

Debtors are recognised at the settlement amount due after any trade discount.

h) Cash at bank and in hand

Cash at bank and in hand includes cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less.

i) Creditors

Creditors are recognised where the Charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

j) Financial instruments

The Charity only holds basic financial instruments that are valued at amortised cost.

k) Critical accounting estimates and judgements

There are no critical estimates or judgements affecting these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28TH FEBRUARY 2021 (continued)

2 – Donations and Legacies

	2020/21		
	Unrestricted Funds	**Restricted Funds**	**Total**
	£	**£**	**£**
Donations and Gifts	45,596	-	**45,596**
Gift Aid	1,730	-	**1,730**
	47,326	**-**	**47,326**

	2019/20		
	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Donations and Gifts	74,465	2,434	76,899
Gift Aid	6,318	307	6,625
	80,783	2,741	83,524

3 – Investments

	2020/21			2019/20
	Unrestricted Funds	**Restricted Funds**	**Total**	Total
	£	**£**	**£**	£
Interest receivable	194	-	**194**	622

All balances in the prior year related to unrestricted funds.

4 – Apportionment of Support Costs

Total support costs of £349 incurred in the year (2019/20: £293) have been apportioned as shown in the table below. These costs relate to insurance (£294, 2019/20: £250) and website hosting charges.

	Fundraising fees	**Staging fundraising events**	**Purchase of medical equipment**	**Training of nursing staff**	**Supporting parents**	**Total**
2020/21						
	£	**£**	**£**	£	£	£
Unrestricted funds						
Raising Funds	3	1	-	-	-	**4**
Charitable Activities	-	-	323	-	22	**345**
Restricted funds						
Raising Funds	-	-	-	-	-	**-**
Charitable Activities	-	-	-	-	-	**-**
	3	**1**	**323**	**-**	**22**	**349**

	Fundraising fees	Staging fundraising events	Purchase of medical equipment	Training of nursing staff	Supporting parents	Total
2019/20						
	£	**£**	**£**	£	£	£
Unrestricted funds						
Raising Funds	9	1	-	-	-	10
Charitable Activities	-	-	204	17	59	280
Restricted funds						
Raising Funds	-	1	-	-	-	1
Charitable Activities	-	-	-	2	-	2
	9	2	204	19	59	293

5 – Raising Funds

	2020/21		
	Unrestricted Funds	**Restricted Funds**	**Total**
	£	**£**	**£**
Fundraising fees	1,056	-	**1,056**
Staging fundraising events	462	-	**462**
	1,518	**-**	**1,518**

	2019/20		
	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Fundraising fees	1,936	-	1,936
Staging fundraising events	115	224	339
	2,051	224	2,275

6 – Charitable Activities

	2020/21		
	Unrestricted Funds	**Restricted Funds**	**Total**
	£	**£**	**£**
Purchase of medical equipment	127,117	-	**127,117**
Training of nursing staff	130	-	**130**
Supporting parents	8,846	-	**8,846**
	136,093	**-**	**136,093**

	2019/20		
	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Purchase of medical equipment	43,015	-	43,015
Training of nursing staff	3,622	510	4,132
Supporting parents	12,536	-	12,536
	59,173	510	59,683

7 – Debtors

	2021		
	Unrestricted Funds	**Restricted Funds**	**Total**
	£	**£**	**£**
Accrued income	527	-	**527**

	2020		
	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Accrued income	1,547	125	1,672

8 – Creditors

	2021		
	Unrestricted Funds	**Restricted Funds**	**Total**
	£	**£**	**£**
Trade creditors	116	-	**116**
Accruals	4,200	-	**4,200**
	4,316	**-**	**4,316**

There were no creditors in the prior year.

9 – Reconciliation of funds

	2020/21		
	Unrestricted Funds	**Restricted Funds**	**Total**
	£	**£**	**£**
Debtors	527	-	527
Creditors	(4,316)	-	(4,316)
Cash at bank and in hand	276,009	2,007	278,016
	272,220	**2,007**	**274,227**

	2019/20		
	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Debtors	1,547	125	1,672
Cash at bank and in hand	360,764	1,882	362,646
	362,311	2,007	364,318

10 – Restricted funds

The restricted funds relate solely to amounts raised for and expended on SHED (Support and Help for Every Dad).

11 –Remuneration and expenses

None of the Trustees have been paid any remuneration or received any other benefits from employment with the Charity or any other related entity.

No Trustee expenses have been incurred and the Charity has no employees.

12 – Related parties

There are no related party transactions in the year.

13 – Events after the end of the reporting period

There are no adjusting or non-adjusting events to report.