

SCOO-B-DOO SOCIETY FOR BABY CARE
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28TH FEBRUARY 2023

CONTENTS

	Pages
Legal and administrative details	1
Trustees' report	2
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7

LEGAL AND ADMINISTRATIVE DETAILS

Legal Status

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

Trustees

Dr Miles Wagstaff	Chair
Dr Jennifer Holman	
Danny Sparkes	
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 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

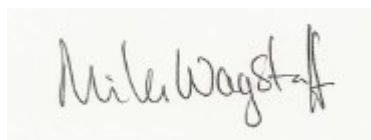
The Trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

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.

A handwritten signature in black ink, appearing to read 'Miles Wagstaff', is shown on a light-colored rectangular background.

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)
<i>Net income/(expenditure) for the year</i>					
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
	£	£	£
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).

	Fundraising fees	Staging fundraising events	Purchase of medical equipment	Training of nursing staff	Supporting parents	Total
2022/23						
	£	£	£	£	£	£
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.

	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
	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.