

SCOO-B-DOO SOCIETY FOR BABY CARE

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

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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 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

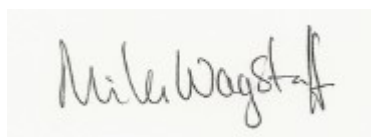
The Trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

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**

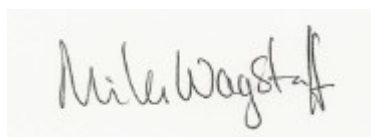
		2023/24		2022/23	
		Unrestricted Funds	Restricted Funds	Total	Total
	Notes	£	£	£	£
Incoming resources from generated funds					
Donations, grants and legacies	2	33,469	140	33,609	67,653
Other trading activities	3	3,858	-	3,858	2,107
Investments	4	8,195	-	8,195	1,566
Total incoming resources		45,522	140	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)
<i>Net income/(expenditure) for the year</i>					
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.

BALANCE SHEET AS AT 29TH FEBRUARY 2024

		2024	2023
	Note	£	£
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).

	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.

	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.

**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.