

**SCOO-B-DOO SOCIETY FOR BABY CARE**

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

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**LEGAL AND ADMINISTRATIVE DETAILS**

Legal Status

The Charity is governed by a Trust Deed dated 10<sup>th</sup> 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**

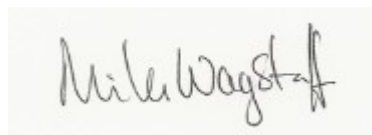
The Trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

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").

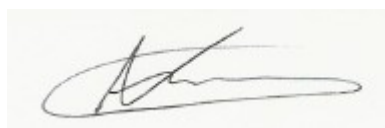
I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**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**

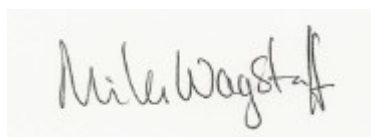
|                                                        |              | 2024/25               |                     | 2023/24         |                 |
|--------------------------------------------------------|--------------|-----------------------|---------------------|-----------------|-----------------|
|                                                        |              | Unrestricted<br>Funds | Restricted<br>Funds | Total           | Total           |
|                                                        | Notes        | £                     | £                   | £               | £               |
| <b>Incoming resources from generated funds</b>         |              |                       |                     |                 |                 |
| 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           |
| <b>Total incoming resources</b>                        |              | <b>46,105</b>         | <b>-</b>            | <b>46,105</b>   | <b>45,522</b>   |
| <b>Resources expended</b>                              |              |                       |                     |                 |                 |
| Raising funds                                          | 6            | (821)                 | -                   | (821)           | (1,577)         |
| Charitable activities                                  | 7            | (57,750)              | -                   | (57,750)        | (74,719)        |
| <b>Total resources expended</b>                        |              | <b>(58,571)</b>       | <b>-</b>            | <b>(58,571)</b> | <b>(76,296)</b> |
| <b><i>Net income/(expenditure) for the period</i></b>  |              |                       |                     |                 |                 |
| <b>Net movement in funds</b>                           |              | <b>(12,466)</b>       | <b>-</b>            | <b>(12,466)</b> | <b>(30,774)</b> |
|                                                        |              |                       |                     | 314,65          |                 |
| Fund balances at 1 March                               |              | 311,262               | 3,397               | 9               | 342,036         |
| <b>Fund balances at 28 February 2025 / 29 Feb 2024</b> | <b>11,12</b> | <b>298,796</b>        | <b>3,397</b>        | <b>302,193</b>  | <b>311,262</b>  |

All income and expenditure derive from continuing activities.

## BALANCE SHEET AS AT 28 FEBRUARY 2025

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

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**

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

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

**3 – Other trading activities**

|       | <b>2024/25</b>            |                         |              |
|-------|---------------------------|-------------------------|--------------|
|       | <b>Unrestricted Funds</b> | <b>Restricted Funds</b> | <b>Total</b> |
|       | <b>£</b>                  | <b>£</b>                | <b>£</b>     |
| Sales | 255                       | -                       | <b>255</b>   |
|       | <b>255</b>                | <b>-</b>                | <b>255</b>   |

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

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

**4 – Investments**

|                     | Unrestricted<br>Funds | 2024/25<br>Restricted<br>Funds | Total             | 2023/24<br>Total |
|---------------------|-----------------------|--------------------------------|-------------------|------------------|
|                     | £                     | £                              | £                 | £                |
| Interest receivable | 7,556                 | -                              | <b>7,<br/>556</b> | 8,19<br>5        |

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

There were no support costs in respect of restricted funds.

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

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**

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

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

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

**7 – Charitable Activities**

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

**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 |
|                 | 3      |       |



**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        |
|                           | <b>298,796</b>     | <b>3,397</b>     | <b>302,193</b> |

|                           | 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        |
|                           | <b>311,262</b>     | <b>3,397</b>     | <b>314,659</b> |

**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.