



The Cookie Jar Foundation

Trustees' Annual Report

1st July 2024 - 30th June 2025



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thecookiejarfoundation.co.uk



9 High Street, Abertouir, Burntisland, KY3 0SH



Registered Charity Number SC01445151



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The Cookie Jar Foundation

Scottish Charity Number: SC044558

Registered Address: 9 High Street, Aberdour, Burntisland, Fife KY3 0SH

Telephone: 01383 829741

Email Address: info@thecookiejarfoundation.co.uk

Website: www.thecookiejarfoundation.co.uk



www.facebook.com/thecookiejarfoundation



www.instagram.com/thecookiejarf/



www.twitter.com/TheCookieJarF

Charity Trustees

1. Deborah Coutts (Secretary)
2. David Coutts
3. Steven Coutts (Chair)
4. Louise Licznarski (Treasurer)
5. Paul Licznarski
6. Patrick Wallace

Objectives and Activities

The Cookie Jar Foundation was set up in memory of the late Christopher 'Cookie' Coutts after he lost his two year battle with Hodgkin's Lymphoma at the age of 19. The family are carrying on his legacy by carrying out the following charitable purposes

- The advancement of education
- The advancement of health to include the prevention or relief of sickness, disease or human suffering.
- The advancement of citizenship or community development which will include rural or urban regeneration, and the promotion of civic responsibility, volunteering, the voluntary sector or the effectiveness or the efficiency of charities.
- The provision of recreational facilities, or the organisation of recreational activities with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended for people who have need of them by reason of age, ill health, disability, financial hardship or other disadvantage.
- The promotion of equality and diversity.
- The relief of those in need by reason of age, ill-health, disability financial hardship or other disadvantage, this is taken to include relief given by the provision of accommodation or care.

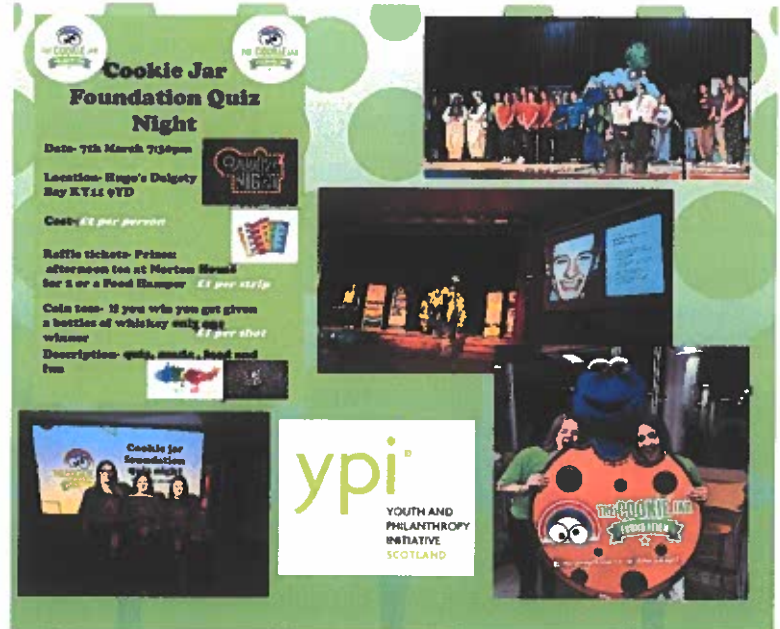
Over the last 10 years our main aim has seen us donate 29 vein finders into local hospital wards, support families with ASN children in need of specialist equipment, come together with other similar charities, Edinburgh Hospital Children's Charity, Maggie's, Love Oliver & Team Jak Foundation to help finance the same goals.

Our activities this financial year will see us continuing to grow within the local business community building fundraising relationships, helping raise awareness for the Cookie Jar Foundation. The following details will give an insight on how we have achieved these aims:

- Continue to support young people who chose us as their nominated charity for YPI (Youth Philanthropy Initiative) this involves visiting groups of 2nd & 3rd years in their educational establishment to explain our charity ethos and objectives.
- Continuing to attend our local small business group to engage supporters and fundraisers.
- Our local bar, Hugo's, based in Dalgety Bay, held a family fun day which helped raise awareness for the charity.
- Supporting solo fundraisers participating in the Cardiff & Abu Dhabi Marathons.
- Friends of Christopher doing their own fundraising for example Jack Kelly participating in Fight Night.
- This year saw us being nominated as one of the beneficiaries of the Raith Rovers Football Supporters club, they hosted an all day gig in Kirkcaldy 'Rock the Rovers' which is an annual event.
- Another footballing charity 'Samba Foundation FC' also saw us as one of their beneficiaries from a fundraising match being played at East Fife FC.

Youth Philanthropy & Initiative (YPI)

This year's YPI saw us working with a group of three girls from Inverkeithing High School, Ava, Megan & Ailzee. They pulled out all the stops when it came to their individual fundraising, with a family quiz night held at Hugo's and a bake sale in the school. The girls were placed second in the final of their YPI presentation, but their donation helped us place a Vein Sight into the Queen Margaret Hospital in Dunfermline.



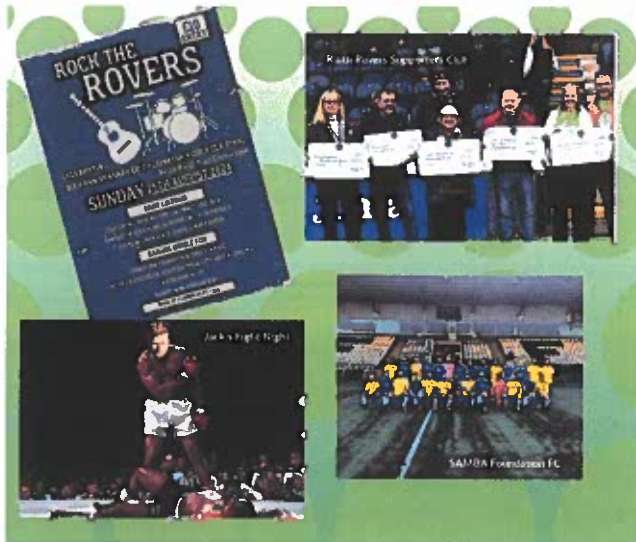
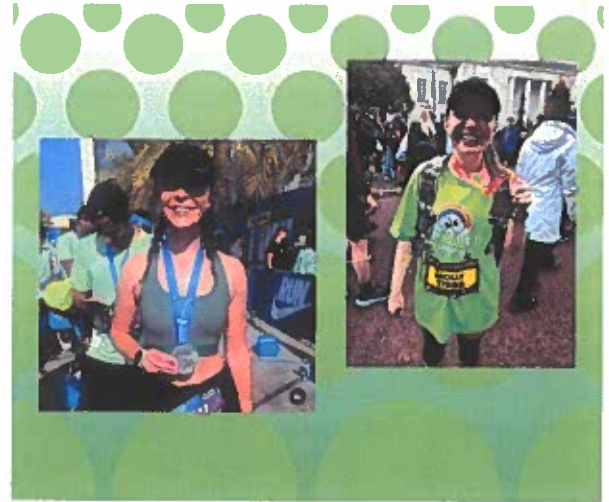
Hugo's Family Fun Day.



This event was mainly to help raise awareness for the charity, and allowed us to place some collection tins in the premises with the knowledge that people know a bit more about the work we do. The raffle prizes were donated from the local networking group & Little Bugs Outdoor Nursery.

Cardiff Half & Abu Dhabi Marathons

For the first time in our history we had fundraisers running the Half Marathon in Cardiff, Molly who was running her first event, and Fiona a seasoned Marathon runner doing her first foreign event.



Sporting Fundraisers

Rock the Rovers annual event raised £500 which two Trustee's Deborah & David received at a home match.

SAMBA Foundation donated £331 from their fundraiser.

Jack Kelly raised over £1,000 from his Fight Night match.

Structure, Governance, Management, Trustee Recruitment & Appointment

The Cookie Jar Foundation is run in accordance with the rules and guidelines which are laid out in our Trust Deed, last updated in June 2022, copies are available on request. The Trust deed outlines the number of Trustees shall not be less than 3 nor more than 9. The Trustees' were family members who knew Christopher as an individual and what projects reflected his personality along with struggles that he had overcome. We don't advertise for Trustees' or use external organisations - all members are known through family relationships.

Achievements & Performance

We have forged deep business relationships with local companies via our networking events, we found that continuing our relationship with Fife Chamber of Commerce was fruitless, and we would rather spend the membership costs on local causes instead, and have left the group.

We have sourced another Vein finder provider, who has given us a better price for vein finders. We found that the charity was restricted to batch purchasing equipment in order to keep the discounts offered by Q Medical who holds the licence for Accuvien in this country. Our new provider - Ideal Medical Solutions - sales rep is a former nurse that visits hospitals in our area, therefore we work closely with Rebecca, who is able to inform us which hospital wards are in need of our donations. We had an issue with procurement in NHS Lothian who refused to accept the change from Accuvien to Vein Sight, this caused us a lengthy delay in being able to donate equipment into hospitals that we had earmarked for donations within their control. Deborah worked to resolve this with the head of department, and they now accept that this equipment is looking more likely to be cheaper to service.

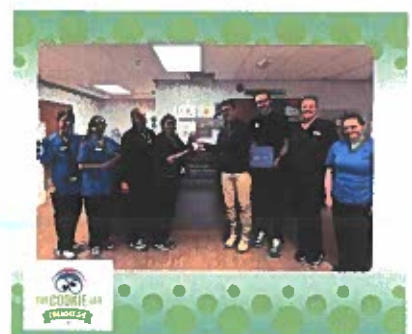
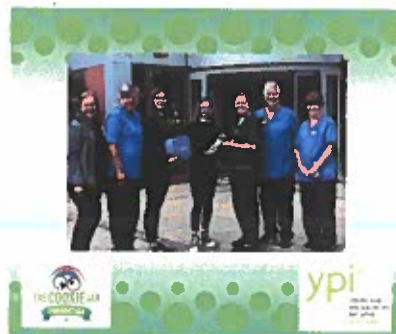
We have placed 4 Vein Sights into the following hospital wards;

St John's Hospital, Livingston - Pediatrics - December 2024

Queen Margaret Hospital, Dunfermline - Out Patients - April 2025

St John's Hospital, Livingston - Oncology (Replacement of previous donation due to damage) - April 2025

Victoria Hospital, Kirkcaldy - Children's (Replacement of previous donation due to loss) - April 2025



Donated Facilities & Services

As a family run charity we are fortunate to have benefited from the family run business which pays for our telephone, emails, daily printing and website maintenance. Our members of staff help with various tasks from designing fundraisers t-shirt logos to posting on social media, helping to keep our overheads down and ensuring that more donations go towards the cause it was raised for.

Declaration

Signed on behalf of the charity trustees:



Print Name Deborah Catts.

Designation Secretary - Trustee

Date 11th March 2026

THE COOKIE JAR FOUNDATION
MANAGEMENT COMMITTEE REPORT
FOR THE YEAR ENDED 30 JUNE 2025

Financial review

The net movement in funds in year was a surplus/(deficit) of	(£4,640)
The previous year showed surplus/(deficit) of	(£9,894)

Unrestricted funds carried forward amount to	£4,102
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Restricted funds carried forward amount to	-
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Details of income and expenditure are shown in the Statement of Financial Activities on page 10 and accompanying notes to the accounts.

Reserves policy

The trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets (the "free reserves") held by the charity should be between three to six months of the budgeted resources expended, in line with good practice guidelines published by OSCR. This approximates to between £1 and £10,000. The free reserves at the year end are £4,102.

The reserves are needed to meet working capital requirements of the Charity, and the Board of trustees are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding.

This report was approved by the board on 11 March 2026
and signed on its behalf by:

Louise Licznarski

Louise Licznarski
Treasurer

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
ON THE FINANCIAL STATEMENTS OF
THE COOKIE JAR FOUNDATION
FOR THE YEAR ENDED 30 JUNE 2025

Independent Examiner's Report to the Trustees of 'The Cookie Jar Foundation'.

I report on the accounts of the charity for the period ended 30 June 2025 which are set out on pages 10 to 14.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention;

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Grant David Heeles

Grant David Heeles MA (hons) CA

Member of The Institute of Chartered Accountants of Scotland

11 March 2026

Robson Forth Ltd
3 St Davids Business Park
Dalgety Bay
Fife

THE COOKIE JAR FOUNDATION
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2025

	Note	Unrestricted £	Restricted £	2025 £	2024 £
Income from charitable activities	2	7,543	-	7,543	24,038
Total income		7,543	-	7,543	24,038
Expenditure					
Charitable expenditure	3	(665)	-	(665)	(2,132)
Governance and support costs	4	(428)	-	(428)	(340)
Grants and donations	5	(11,090)	-	(11,090)	(31,460)
Total expenditure		(12,183)	-	(12,183)	(33,932)
Net movements in funds for the year	3	(4,640)	-	(4,640)	(9,894)

RECONCILIATION OF FUNDS

	Unrestricted £	Restricted £	2025 £	2024 £
Balance brought forward at 1 July	8,742	-	8,742	18,636
Net movements in funds for the year	(4,640)	-	(4,640)	(9,894)
Balance carried forward at 30 June	4,102	-	4,102	8,742

The notes on pages 12 to 14 form part of these financial statements.

THE COOKIE JAR FOUNDATION

BALANCE SHEET

AT 30 JUNE 2025

	Note	2025 £	2024 £
Current assets			
Cash at bank and in hand		4,642	9,334
		4,642	9,334
Creditors - amounts falling due within one year	8	(540)	(592)
Net current assets		4,102	8,742
Total assets less current liabilities		4,102	8,742
Creditors - amounts falling due after more than one year		-	-
Net assets		4,102	8,742
Funds and reserves			
Restricted funds		-	-
Unrestricted funds		4,102	8,742
		4,102	8,742

The notes on pages 12 to 14 form part of these financial statements.

THE COOKIE JAR FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS - 30 JUNE 2025

1. Accounting policies

Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The Cookie Jar Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Where a grant or donation is given for a specific purpose or for use in a specific area, any unexpended portion is carried forward as a restricted fund.

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the Charity.

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following headings:

- i) Expenditure on charitable activities includes the costs of meeting strategic objectives and other educational activities including staff costs undertaken to further the purposes of the charity and their associated support costs.
- ii) Governance costs are those associated with the running of the charitable company.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting 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. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

THE COOKIE JAR FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS - 30 JUNE 2025

2. Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Donations and Gift Aid	7,543	-	7,543	24,038
	<u>7,543</u>	<u>-</u>	<u>7,543</u>	<u>24,038</u>

3. Expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Online donation fees and advertising	603	-	603	1,780
Subscriptions	-	-	-	288
Bank charges	62	-	62	64
	<u>665</u>	<u>-</u>	<u>665</u>	<u>2,132</u>

4. Analysis of governance and support costs

	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Independent Examiners Fee	428	-	428	340
	<u>428</u>	<u>-</u>	<u>428</u>	<u>340</u>

5. Analysis of grants and donations

	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Q Medical	-	-	-	17,675
Ideal Medical Solutions	11,090	-	11,090	11,385
Cookies Little Bugs Sanctuary Gardens	-	-	-	2,400
	<u>11,090</u>	<u>-</u>	<u>11,090</u>	<u>31,460</u>

6. Employees

	2025	2024
The average number of persons employed by the company was	-	-

7. Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

THE COOKIE JAR FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS - 30 JUNE 2025

8. Creditors - amounts falling due within one year

	2025	2024
	£	£
Accruals and sundry creditors	540	592
	<u>540</u>	<u>592</u>

9. Funds

	2024	Incoming Resources	Outgoing Resources	2025
	£			£
Restricted	-	-	-	-
Unrestricted	8,742	7,543	12,183	4,102
	<u>8,742</u>	<u>7,543</u>	<u>12,183</u>	<u>4,102</u>

10. Commitments

The company had no capital commitments at the period end.

The company had no commitments under non-cancellable operating leases at the period end.

11. General information

The company is limited by guarantee and incorporated in Scotland.

Its registered office is -
9 High Street
Aberdour
Fife

The financial statements are presented in Sterling, which is the functional currency of the company.