

Swaddle Lanarkshire

Scotland · Charity number SC046317

Details

Known as	Swaddle
Status	Active
Legal form	Company (the charity is registered with Companies House)
Registered	2016-02-04
Register	View on the OSCR register

Contact

Address	42 Castle Street Unit 2 Hamilton Towers Hamilton ML3 6BU
Website	www.swaddle.org.uk

Activities

Activities: 'It makes grants, donations, loans, gifts or pensions to individuals','It carries out activities or services itself'

Purposes: 'the prevention or relief of poverty','the advancement of citizenship or community development'

What the charity does: Swaddle is a social enterprise and charity based in Hamilton, South Lanarkshire, supporting families in the early years of parenthood. We do this through sustainable preloved shopping, providing access to affordable, high-quality baby and children's items, alongside community support and wellbeing programmes for mums and families.

Beneficiaries: 'Children or young people'

Objectives: 3 The organisation's objects are: 3.1 The relief of poverty through the provision of low cost children's clothes and equipment. 3.2 The advancement of community development through the provision of a space for parenting and infant support activities and volunteering opportunities for people who would benefit from improved skills and confidence. and 3.3 To advance such similar purposes, promote, establish, operate and/or support others in and develop similar charitable projects, initiatives or activities as the Directors may consider appropriate.

Geography

- **Main operating location:** South Lanarkshire
- **Geographical spread:** More than one local authority area in Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£202,947	£197,325	-	10
2024-07-31	£170,487	£182,134	-	9
2023-07-31	£156,878	£140,147	-	9
2022-07-31	£128,320	£117,089	-	5
2021-07-31	£103,604	£84,131	-	6
2020-07-31	£85,597	£70,023	-	4

Swaddle Lanarkshire

Scotland - Charity number SC046317

Accounts

Swaddle Lanarkshire

Charity No. SC046317

Company No. SC511215

Trustees' Report and Unaudited Accounts 31 July 2025

Swaddle Lanarkshire
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ACHIEVEMENTS AND PERFORMANCE

Swaddle Lanarkshire continues to pioneer a sustainable, circular retail model for expectant parents and families across South Lanarkshire. Our mission to offer a high-quality second-hand shopping experience and empower families to raise their children in a budget-friendly, planet-friendly, and community-driven way. Our commitment to sustainability and community impact remains at the heart of everything we do.

Financial and Operational Performance

The 2024/25 financial year marked a period of steady growth, consolidation, and important strategic development for Swaddle. Total income rose to £202,947 (2023/2024 £170,487). 88% of total income was generated through shop sales, highlighting Swaddle's strong trading model and low reliance on external funding.

Shop sales increased by 14% year-on-year, supported by both growth in customer numbers (6.7%) and an increase of 7% of average spend per customer, reflecting ongoing improvements to our retail approach and responsiveness to customer needs.

Key Achievements

- Achieved **14.3% growth in shop sales**, increasing from £156,975 to £179,477, reflecting improvements in our retail approach and enabling more families to access affordable essentials while supporting the continued growth of a local reuse system.
- Maintained strong donation levels, with **1,977 families contributing items**, increasing the volume of goods processed from **16.9 tonnes to 17.7 tonnes year-on-year**, building on the significant growth achieved in the previous year.
- Further embedded our community programmes under the **Swaddle Together** umbrella, supported by a second year of Community Mental Health & Wellbeing Fund funding, providing **financial support, peer support for perinatal mental health, and opportunities for mums to build confidence and connection through volunteering**.
- Relunched our **Mum & Baby Group as a weekly**, more intimate **support space for mums requiring additional support**, led by trained staff and volunteers.
- Re-established **volunteering as a core part of our model**, with around **79 individuals contributing 748 hours** across the year to support both shop and hub operations. Feedback from our *Mum Wellbeing & Volunteering* programme showed **100% of respondents reported improved wellbeing and confidence**.
- An online customer survey (February 2025) gathered **205 responses**, with **65% of respondents reporting reduced financial stress due to having access to Swaddle for essential items**, and **66% feeling more connected to their community**.
- In May 2025, secured **multi-year funding**, enabling Swaddle to build on the progress made during the year and prepare to move into its 10th year of trading with plans for shop refurbishment, development of online sales, and improved operations, strengthening our position as a leading circular economy service for families in South Lanarkshire.

FINANCIAL REVIEW

Annual Review of Activities

The financial statements show the overall position of the charity at 31 July 2025 and its income and expenditure for the period ended that date. The funds show total income of £202,947 (2024 - £170,487) and expenditure of £197,325 (2023 – £182,134). This represents a surplus for the year of £5,919 (2024 – deficit £11,647). Grant funding for the year was £23,470 compared to £6,586 in 2023. Funds carried forward at the end of the year total £78,080 (2024 - £72,161) and this is shown on the Balance Sheet.

FUTURE PLANS

Looking ahead to 2025/26, Swaddle will enter a new phase of growth as it marks its **10th year of trading**, building on the strong performance and foundations established during the year. With multi-year funding now secured, work has commenced on delivering key developments that will strengthen both our impact and long-term sustainability.

Our priorities for the year ahead include:

- **Shop refurbishment**, creating an improved retail environment to enhance customer experience and support continued sales growth.
- **Development of our online sales channel**, increasing accessibility for families and creating new, sustainable income streams.
- **Expansion of our Hub operations**, improving our capacity to process donations and increase the volume of items kept in circulation.
- **Strengthening Swaddle Together**, continuing to support families through volunteering, wellbeing programmes, and targeted support initiatives.
- **Growing our team and operational capacity**, ensuring we have the skills and structure in place to deliver our next phase of development.
- **Further embedding circular economy principles**, with a focus on making reuse the first choice for more families across South Lanarkshire.

With these developments, Swaddle is well positioned to strengthen its role as a leading circular economy service for early years families, increasing both its reach and impact across the community as it enters its next decade.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Swaddle Lanarkshire is a registered company limited by guarantee. The charity was formed under a Memorandum of Association which established its objects and powers and is governed under its Articles of Association dated 20 July 2015 and the resolution dated 25 January 2016. The charity was incorporated on 20 July 2015 with company number SC511215 and was registered with OSCR as having charitable status from 4 February 2016, with the charity number being SC046317.

Recruitment and appointment of new trustees

The Trustees of Swaddle Lanarkshire will be appointed from time to time in accordance with the Memorandum and Articles of Association. Any Trustee as aforesaid who ceases for any reason to be a Trustee of Swaddle Lanarkshire on the date of such cessation be deemed to have resigned as a Trustee of Swaddle Lanarkshire. The Trustees are familiar with the Memorandum and Articles of Association and they have been made acquainted with the charity's procedures.

Organisational structure

The present Trustees are responsible for the development of policy and strategy of the charity. The day to day running of the charity is managed by a General Manager, who is also the founder and Trustee of Swaddle Lanarkshire and has a wide range of responsibilities involving the general management of charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC511215 (Scotland)

Registered Charity number

SC046317

Registered office

42 Castle Street

Unit 2

Hamilton Towers

Hamilton

ML3 6BU

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees

I Boyd

J Hagarty

R O'Callaghan

R Scouller

A Smillie

S Drumgold – Appointed February 2025

Signed on behalf of the board

ROC

R. O'Callaghan (Apr 29, 2026,
10:11 am)

R. O'Callaghan

Trustee

27 April 2026

Swaddle Lanarkshire
INDEPENDENT EXAMINERS REPORT

Independent Examiner's Report to the trustees of Swaddle Lanarkshire

I report on the accounts of Swaddle Lanarkshire for the year ended 31 July 2025 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Respective responsibilities of the trustees and examiner

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Regulations 2005 and the Charities Accounts (Scotland) Regulations 2006. The trustees consider that an audit is not required for this year under the Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations.

As examiner it is my responsibility to:

- examine the accounts under s.44(1) (c) of the Charities and Trustee Investment (Scotland) Act 2005;
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was 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 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 views given by the accounts.

Independent examiner's statement

In connection with 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 8 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.

Caroline Hernandez

Caroline (Apr 29, 2026, 6:38am)

Caroline Hernandez ACCA

2/4 12 Glencairn Drive

Glasgow

G41 4QN

27 April 2026

Swaddle Lanarkshire
STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 July 2025

	Notes	Unrestricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Income and endowments from:				
Donations and legacies	4	23,470	23,470	13,512
Other trading activities	5	<u>179,477</u>	<u>179,477</u>	<u>156,975</u>
Total		202,947	202,947	170,487
Expenditure on:				
Charitable Activities	6	195,090	195,090	179,899
Other	7	<u>2,235</u>	<u>2,235</u>	<u>2,235</u>
Total		197,325	197,325	182,134
Net gains on investments		-	-	-
Net income/(expenditure)		<u>5,919</u>	<u>(11,647)</u>	<u>(11,647)</u>
Net income/(expenditure) before other gains/(losses)		5,919	(11,647)	(11,647)
Other gains and losses:		-	-	-
Net movement in funds		5,919	(11,647)	(11,647)
Reconciliation of funds:				
Total funds brought forward		72,161	72,161	83,808
Total funds carried forward		<u><u>78,080</u></u>	<u><u>78,080</u></u>	<u><u>72,161</u></u>

Swaddle Lanarkshire
SUMMARY INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 July 2025

	2025	2024
	£	£
Income	202,947	170,487
	<hr/>	<hr/>
Gross Income for the year	202,947	170,487
	<hr/>	<hr/>
Expenditure	195,090	179,899
Depreciation and charges for impairment of fixed assets	2,235	2,235
	<hr/>	<hr/>
Total Expenditure for the year	197,325	182,134
	<hr/>	<hr/>
Net income/(expenditure) before tax for the year	5,919	(11,647)
	<hr/>	<hr/>
Net income/(expenditure) for the year	5,919	(11,647)
	<hr/> <hr/>	<hr/> <hr/>

Swaddle Lanarkshire
BALANCE SHEET
at 31 July 2025

Company No. SC511315	Notes	2025	2024
Fixed Assets		£	£
Tangible assets	10	2,425	4,660
		<u>2,425</u>	<u>4,660</u>
Current Assets			
Debtors	11	15,045	22,227
Cash at bank and in hand		160,564	60,866
		<u>175,610</u>	<u>83,093</u>
Creditors			
Amounts falling due within 1 year	12	(400)	(15,590)
Net Current Assets		175,210	67,503
Total assets less current liabilities		<u>177,635</u>	<u>72,163</u>
Net assets excluding pension asset or liability		<u>177,635</u>	<u>72,163</u>
Total net assets		<u>177,635</u>	<u>72,163</u>
The funds of the charity			
Restricted funds	13	99,555	-
Unrestricted funds	13	-	-
General funds		78,080	72,163
		<u>78,080</u>	<u>72,163</u>
Reserves	13	-	-
Total funds		<u><u>78,080</u></u>	<u><u>72,163</u></u>

Swaddle Lanarkshire
BALANCE SHEET

The trustees have prepared the accounts in accordance with section 44 of the Charities and Trustee Investment (Scotland) Act 2005 and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 July 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to the accounting records and the preparation of the accounts.

Approved by the board on 31 July 2025

And signed on its behalf by:

ROC

Roslyn O'Callaghan (Apr 29, 2026,
10:51 AM)

R. O'Callaghan

Trustee

27 April 2026

Swaddle Lanarkshire
NOTES TO THE ACCOUNTS
for the year ended 31 July 2025

1. Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their account in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (variation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated Funds	These are unrestricted funds earmarked by the trustees for a particular purpose.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure

Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts

Income from the tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Swaddle Lanarkshire
NOTES TO THE ACCOUNTS
Expenditure

Donated services and facilities

These are only included in income (with an equivalent amount in expenditure where the benefit to the charity is quantifiable, measurable and material.

Recognition of expenditure

Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Expenditure on raising funds

These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activity

These comprise the costs incurred by the charity in delivery of its activities and services in the furtherance of its objectives, including the making of grants and governance costs.

Grants payable

All grant expenditure is accounted for on an actual paid basis plus an accrual from grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs

These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure

These are support costs not allocated to a particular activity.

Going concern

The trustees consider that there are no material uncertainties about the charities ability to continue as a going concern.

Presentation currency

The financial statements are presented in pound sterling (£), which is the functional currency of the charity.

Taxation

The Charity is exempt from corporation tax on its charitable activities.

Tangible fixed assts and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Computer equipment	25% Straight line
Fixtures and Fittings	25% Straight line

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease

Pension costs

The charity operates a defined contribution plan for its employees. The contributions are recognised as an expense when they fall due.

2. Company Status

The company is a private company limited by guarantee and consequently does not have share capital.

3. Statement of Financial Activities – prior year

	Unrestricted Funds	Restricted Funds	Total Funds
	2024	2024	2023
	£	£	£
Income and endowment from:			
Donations and legacies	13,512	-	6,586
Other trading activities	156,975	-	150,292
Total	170,487		156,878
Expenditure on:			
Charitable activities	179,899	-	139,601
Other	2,235	-	816
Total	182,134	-	140,417
Net income	(11,647)	-	16,461
Net Income Net income before other gains/(losses)	(11,647)	-	16,461
Other gains and losses:			
Net movement in funds	(11,647)	-	16,461
Reconciliation of funds:			
Total funds brought forward	83,808	-	67,347
Total funds carried forward	72,161	-	83,808

4. Income from donations and legacies

	Total 2025 £	Total 2024 £
Grants – restricted	99,555	13,512
	<u>99,555</u>	<u>13,512</u>

5. Income from other trading activities

	Unrestricted £	Total 2025 £	Total 2024 £
Shop Income	178,949	178,949	156,975
	<u>178,949</u>	<u>178,949</u>	<u>156,975</u>

6. Expenditure from trading activities

	Unrestricted £	Total 2025 £	Total 2024 £
Operational Costs	51,345	51,345	49,586
Staff Costs	136,692	136,692	118,690
Community Programme Expenses	639	639	216
Computer and IT costs	632	632	1,456
Professional & Financial Costs	5,485	5,485	9,951
<i>Governance costs</i>			
Independent Examination Fee	-	-	-
	<u>195,090</u>	<u>195,090</u>	<u>179,899</u>

7. Other expenditure

	Unrestricted £	Total 2025 £	Total 2024 £
Depreciation	2,235	2,235	2,235
	<u>2,235</u>	<u>2,235</u>	<u>2,235</u>

Swaddle Lanarkshire
NOTES TO THE ACCOUNTS

8. Trustee's remunerations and benefits

	Total 2025	Total 2024
	£	£
Trustees' salaries	27,790	25,600
Trustees' pension contributions	647	581
	<u>28,437</u>	<u>26,181</u>

All Trustee Remuneration and Benefits shown are in relation to the regular remuneration for the role of general manager of the enterprise.

There were no trustees' expenses paid for the year ended 31 July 2025 nor the year ended 31 July 2024.

9. Staff costs

	2025	2024
	£	£
Wages and salaries	106,325	90,880
Staff pension costs	1,747	1,334
Staff Gifts	-	-
	<u>108,072</u>	<u>89,564</u>

No employees received emolument in excess of £60,000.

10. Tangible fixed assets

	Computer Equipment £	Fixtures and Fittings £	Total £
Cost or revaluation			
At 1 August 2024	650	10,939	11,589
At 31 July 2025	<u>650</u>	<u>10,939</u>	<u>11,589</u>
Depreciation and impairment			
At 1 August 2024	650	6,279	6,279
Depreciation charge for year	-	2,235	2,235
At 31 July 2025	<u>650</u>	<u>8,514</u>	<u>8,514</u>
Net Book Values			
At 1 August 2025	<u>-</u>	<u>2,425</u>	<u>2,425</u>
At 31 July 2024	<u>-</u>	<u>4,660</u>	<u>4,660</u>

11. Debtors

	2025	2024
	£	£
VAT recoverable	1,486	1,567
Other debtors	12,101	19,410
Prepayments and accrued income	<u>1,458</u>	<u>1,250</u>
	<u><u>15,045</u></u>	<u><u>22,227</u></u>

12. Creditors: amounts falling due within one year

	2025	2024
	£	£
Other creditors	-	10,971
Accruals and deferred income	<u>400</u>	<u>4,619</u>
	<u><u>400</u></u>	<u><u>15,590</u></u>

13. Movement in funds

	At 1 August 2024	Incoming resources	Resources expended	Gross transfers	At 31 July 2025
	£	£	£	£	£
Restricted funds	-	-	-	-	-
Unrestricted funds:					
General funds	72,161	202,947	(197,028)	-	78,080
Revaluation Reserves	-	-	-	-	-
Total funds	<u><u>72,161</u></u>	<u><u>202,947</u></u>	<u><u>(197,028)</u></u>	<u><u>-</u></u>	<u><u>78,080</u></u>

14. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed Assets	2,425	-	2,425
Net current assets	75,655	99,555	175,210
	<u>78,080</u>	<u>99,555</u>	<u>177,635</u>

15. Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	Land and Buildings 2025 £	Other 2025 £	Land and Buildings 2024 £	Other 2024 £
Operating leases with expiry date:				
Within 1 year	-	-	-	1,228
Between 1 and 5 years	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,228</u>
Pension commitments				
		2025		2024
		£		£
Pension costs to the company:		<u>2,394</u>		<u>1,915</u>

16. Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.



Issuer Caroline Hernandez

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Parties involved with this document

Document processed	Party + Fingerprint
Wed, 29th Apr 2026 6:38:15 BST	Caroline - Signer (6c808fdbece1fdc354c40b8e649f6bc3)
Wed, 29th Apr 2026 10:11:22 BST	Roslyn O'Callaghan - Signer (6c65970daeb02da0155b336abceb910f)

Audit history log

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Wed, 29th Apr 2026 6:36:39 BST	Envelope generated by Caroline (92.29.173.156)
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Wed, 29th Apr 2026 6:37:42 BST	Sent the envelope to Caroline (CAROHERNANDEZ1408@GMAIL.COM) for signing (92.29.173.156)
Wed, 29th Apr 2026 6:37:43 BST	Document emailed to CAROHERNANDEZ1408@GMAIL.COM
Wed, 29th Apr 2026 6:37:54 BST	Caroline opened the document email. (66.249.93.78)
Wed, 29th Apr 2026 6:37:57 BST	Caroline viewed the envelope (92.29.173.156)
Wed, 29th Apr 2026 6:38:16 BST	Caroline signed the envelope (92.29.173.156)
Wed, 29th Apr 2026 6:38:16 BST	Sent the envelope to Roslyn O'Callaghan (roslyn.ocallaghan@swaddle.org.uk) for signing (92.29.173.156)
Wed, 29th Apr 2026 6:38:16 BST	Document emailed to roslyn.ocallaghan@swaddle.org.uk
Wed, 29th Apr 2026 10:05:27 BST	Roslyn O'Callaghan opened the document email. (66.249.93.77)
Wed, 29th Apr 2026 10:07:59 BST	Roslyn O'Callaghan opened the document email. (66.249.93.67)
Wed, 29th Apr 2026 10:09:30 BST	Roslyn O'Callaghan opened the document email. (66.249.93.75)
Wed, 29th Apr 2026 10:09:35 BST	Roslyn O'Callaghan viewed the envelope (2.223.135.84)
Wed, 29th Apr 2026 10:11:22 BST	Roslyn O'Callaghan signed the envelope (2.223.135.84)
Wed, 29th Apr 2026 10:11:22 BST	This envelope has been signed by all parties (2.223.135.84)
Wed, 29th Apr 2026 10:11:22 BST	Signed document confirmation emailed to CAROHERNANDEZ1408@GMAIL.COM (2.223.135.84)
Wed, 29th Apr 2026 10:11:22 BST	Signed document confirmation emailed to roslyn.ocallaghan@swaddle.org.uk (2.223.135.84)

Wed, 29th Apr 2026 10:11:22 BST

Signed document confirmation emails have been sent to all parties.

Document URL:

<https://api.signable.app/shareable/envelope?t=ca0d7afc-6c95-43ce-8089-d3f1641c99d8> (2.223.135.84)