

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	1	APR	2024	To	31	MAR	2025

Reference and administration details

Charity name	BABY STEPS 20+
Other names charity is known by	
Registered charity number	SC050620
Charity's principal address	19A KIRK WYND
	FALKIRK
	Postcode FK1 1LZ

Names of the charity trustees on date of approval of Trustees' Annual Report

	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Manager		
2	Chairperson		
3			
4	Secretary		
5		19/2/25-31/3/25	
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document	Scottish Charitable Incorporated Organisation Constitution
Trustee recruitment and appointment	Trustees are recruited through management contacts, and via online campaigns, in addition to links with Falkirk CVS who provide referrals

Objectives and activities

Charitable purposes	The organisation's purposes are: the advancement of education, the advancement of environmental protection or improvement and the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage.
Summary of the main activities in relation to these objects	The charity provides paid employment opportunities for adults with disabilities. To achieve this we accept donations of no longer needed children's goods, which are refurbished to a high standard and made available to buy at reasonable cost, thereby diverting waste from landfill, and promoting the benefits of recycling, which in turn supports local families, many of whom experience poverty and exclusion.

• **APPENDIX 1**

Achievements and performance

Summary of the main achievements of the charity during the financial period

Baby Steps 20+ was established to ensure the long term employment of adults with support needs and has continued to operate, sustaining the jobs of all staff members.

The main achievements have been –

- The sustained employment of 5 adults with support needs
- We have increased our social media and online marketing presence through additional and more frequent advertising
- Continued to strengthen our partnerships and links with Falkirk Delivers, The Scotbox Appeal, Childrens and Families Services at Polmont Prison Family Hub and local schools and nurseries.
- Continued to strengthen the link we have with the Employment Training Unit and received training for staff in various areas.

Financial review

Brief statement of the charity's policy on reserves

We aim to hold at least £10k in reserves at any time.

Details of any deficit

NONE

Donated facilities and services (if any)

NONE

APPENDIX 1**Other optional information****Declaration**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Position (e.g. Chair)

Manager

Chairperson

Date

8th September, 2025

8th September, 2025

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1	4	2024		31	3	2025

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	-	-	-	-	-	-
Legacies	-	-	-	-	-	-
Grants	2,300	12,000	-	-	14,300	12,500
Receipts from fundraising activities	-	-	-	-	-	-
Gross trading receipts	50,964	-	-	-	50,964	56,563
Income from investments other than land and buildings	-	-	-	-	-	-
Rents from land & buildings	-	-	-	-	-	-
Gross receipts from other charitable activities	2,053	-	-	-	2,053	8,358
A1 Sub total	55,317	12,000	-	-	67,317	77,421
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-	-	-	-	-	-
Proceeds from sale of investments	-	-	-	-	-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	55,317	12,000	-	-	67,317	77,421
A3 Payments						
Expenses for fundraising activities	-	-	-	-	-	-
Gross trading payments	-	-	-	-	-	-
Investment management costs	-	-	-	-	-	-
Payments relating directly to charitable activities	54,148	14,083	-	-	68,231	73,992
Grants and donations	-	-	-	-	-	-
Governance costs:	-	-	-	-	-	-
Audit / independent examination	-	-	-	-	-	-
Preparation of annual accounts	-	-	-	-	-	-
Legal costs	-	-	-	-	-	-
Other	-	-	-	-	-	-
A3 Sub total	54,148	14,083	-	-	68,231	73,992
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	-	-	-	-	-	-
Purchase of investments	-	-	-	-	-	-
A4 Sub total	-	-	-	-	-	-
Total payments	54,148	14,083	-	-	68,231	73,992
Net receipts / (payments)	1,169	(2,083)	-	-	(914)	3,429
A5 Transfers to / (from) funds						
Surplus / (deficit) for year	1,169	(2,083)	-	-	(914)	3,429

Section B Statement of balances

31 Mar 25

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Categories	Details	Unrestricted funds to nearest €	Restricted funds to nearest €	Expendable endowment funds to nearest €	Permanent endowment funds to nearest €	Total to nearest €	
B1 Cash funds	Cash and bank balances at start of year	13,341	2,083			15,424	15,148
	Surplus / (deficit) shown on receipts and payments account	1,169	(2,083)			(914)	3,429
	Accruals & Prepayments	(5,051)				(5,051)	(3,153)
						-	-
	Cash and bank balances at end of year	9,459	-	-	-	9,459	15,424
	(Agree balances with receipts and payments account(s))	0	-	-	-	0	-

	Details	Fund to which asset belongs	Market valuation to nearest €	Last year to nearest €
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest €	Current value (if available) to nearest €	Last year to nearest €
B3 Other assets					
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest €	Last year to nearest €
B4 Liabilities				
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest €	Last year to nearest €
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature

Print Name

Date of
approval

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

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C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Awards for ALL (National Lottery)	Institution	1	12,000
Other	Institution	1	2,300
Total			14,300

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X
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C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X
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C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

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Baby Steps 20+

SC050620

Additional analysis (1)**Analysis of receipts and payments****1 Donations**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	-
					-	-
					-	-
					-	-
Total	-	-	-	-	-	-
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
Awards for ALL (National Lottery)	-	12,000			12,000	12,500
Other	2,300				2,300	-
					-	-
					-	-
Total	2,300	12,000			14,300	12,500
	-	-			-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Sales receipts	50,964				50,964	56,563
HMRC Gift Aid	2,053				2,053	8,358
					-	-
					-	-
					-	-
					-	-
					-	-
Total	53,017	-	-	-	53,017	64,921
	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Service provision payments and operational costs	54,148	14,083			68,231	73,992
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
Total	54,148	14,083	-	-	68,231	73,992
	-	-	-	-	-	-

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Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below General	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	-				-	-
Legacies	-				-	-
Grants	2,300				2,300	-
Receipts from fundraising activities	2,053				2,053	8,358
Gross trading receipts	-				-	-
Income from investments other than land and buildings	-				-	-
Rents from land & buildings	-				-	-
Gross receipts from other charitable activities	50,964				50,964	56,563
Sub total	55,317	-	-	-	55,317	64,921
Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-				-	-
Proceeds from sale of investments	-				-	-
Sub total	-	-	-	-	-	-
Total receipts	55,317	-	-	-	55,317	64,921
Payments						
Expenses for fundraising activities	-				-	-
Gross trading payments	-				-	-
Investment management costs	-				-	-
Payments relating directly to charitable activities	54,148				54,148	61,902
Grants and donations	-				-	-
Governance costs:	-				-	-
Audit / independent examination	-				-	-
Preparation of annual accounts	-				-	-
Legal costs	-				-	-
	-				-	-
	-				-	-
Sub total	54,148	-	-	-	54,148	61,902
Payments relating to asset and investment movements						
Purchases of fixed assets	-				-	-
Purchase of investments	-				-	-
Sub total	-	-	-	-	-	-
Total payments	54,148	-	-	-	54,148	61,902
Net receipts / (payments)	1,169	-	-	-	1,169	3,019
Transfers to / (from) funds					-	-
Surplus / (deficit) for year	1,169	-	-	-	1,169	3,019

Nature and purpose of funds

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Baby Steps 20+

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Additional analysis (3)**6 Breakdown of restricted funds**

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Awards for ALL (National Lottery)						
Receipts						
Donations					-	-
Legacies					-	-
Grants	12,000				12,000	12,500
Receipts from fundraising activities					-	-
Gross trading receipts					-	-
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	-
Sub total	12,000	-	-	-	12,000	12,500
Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-				-	
Proceeds from sale of investments	-				-	
Sub total	-	-	-	-	-	-
Total receipts	12,000	-	-	-	12,000	12,500
Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	14,083				14,083	12,090
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
					-	-
					-	-
Sub total	14,083	-	-	-	14,083	12,090
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	14,083	-	-	-	14,083	12,090
Net receipts / (payments)	(2,083)	-	-	-	(2,083)	410
Transfers to / (from) funds					-	
Surplus / (deficit) for year	(2,083)	-	-	-	(2,083)	410

Nature and purpose of funds

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APPENDIX 3



		Independent examiner's report on the accounts						v2
Report to the trustees/members of		Baby Steps 20+						
Registered charity number		SC050620						
On the accounts of the charity for the period		Period start date				Period end date		
		Day	Month	Year		Day	Month	Year
		1	4	2024	to	31	3	2025
Set out on pages		(remember to include the page numbers of additional sheets)						
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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 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		<p>In the course of my examination, no matter has come to my attention</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations <p>have not been met, or</p> <ol style="list-style-type: none"> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 						
Signed:								17 SEPTEMBER 2025
Name:								
Relevant professional qualification(s) or body (if any):								
Address:		Ellson Accountancy Services Limited 20 Victoria Road Lenzie Glasgow, G66 5AN						

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose