

Report of the Trustees and
Unaudited Financial Statements
For The Year Ended 31st March 2025
for
Scot Baby Box Appeal SCIO

J S Mackie & Co Ltd
8 Douglas Street
Hamilton
Lanarkshire
ML3 0BP

Scot Baby Box Appeal SCIO

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Scot Baby Box Appeal SCIO

Report of the Trustees **For The Year Ended 31st March 2025**

The trustees present their report with the financial statements of the charity for the year ended 31st March 2025. The trustees have adopted the provisions of 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

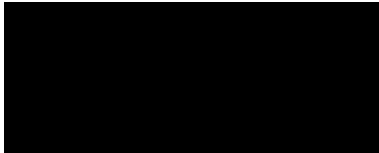
The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SCO51932

Principal address

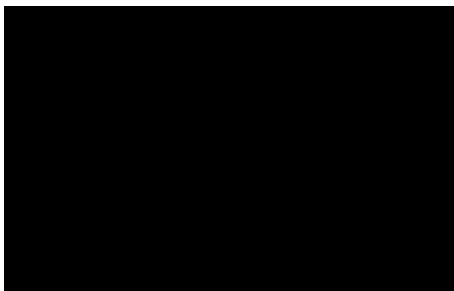


Independent Examiner



J S Mackie & Co Ltd
8 Douglas Street
Hamilton
Lanarkshire
ML3 0BP

Approved by order of the board of trustees on 19th December 2025 and signed on its behalf by:



**Independent Examiner's Report to the Trustees of
Scot Baby Box Appeal SCIO**

Independent examiner's report to the trustees of Scot Baby Box Appeal SCIO

I report to the charity trustees on my examination of the accounts of Scot Baby Box Appeal SCIO (the Trust) for the year ended 31st March 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

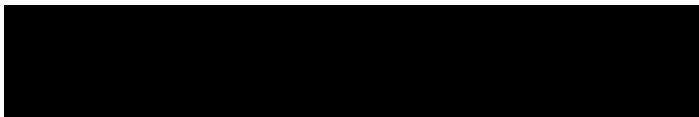
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.



J S Mackie & Co Ltd
8 Douglas Street
Hamilton
Lanarkshire
ML3 0BP

19th December 2025

Scot Baby Box Appeal SCIO

Statement of Financial Activities
For The Year Ended 31st March 2025

		2025	2024
		Unrestricted	Total funds
		fund	
	Notes	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies		16,240	21,006
Other trading activities	2	12,133	-
Investment income	3	3	-
Total		28,376	21,006
EXPENDITURE ON			
Raising funds		9,041	-
Charitable activities			
General		17,062	22,239
Other		-	3,163
Total		26,103	25,402
NET INCOME/(EXPENDITURE)		2,273	(4,396)
RECONCILIATION OF FUNDS			
Total funds brought forward		(665)	3,731
TOTAL FUNDS CARRIED FORWARD		1,608	(665)

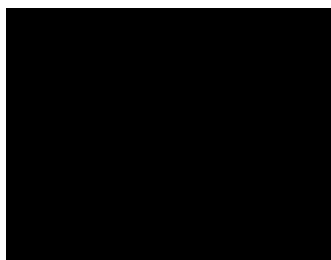
The notes form part of these financial statements

Scot Baby Box Appeal SCIO

Balance Sheet
31st March 2025

		2025	2024
		Unrestricted	Total funds
		fund	
	Notes	£	£
CURRENT ASSETS			
Cash at bank		1,608	1,467
CREDITORS			
Amounts falling due within one year	6	-	(2,132)
		<hr/>	<hr/>
NET CURRENT			
ASSETS/(LIABILITIES)		1,608	(665)
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT			
LIABILITIES		1,608	(665)
		<hr/>	<hr/>
NET ASSETS/(LIABILITIES)		1,608	(665)
		<hr/>	<hr/>
FUNDS	7		
Unrestricted funds		1,608	(665)
		<hr/>	<hr/>
TOTAL FUNDS		1,608	(665)
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 19th December 2025 and were signed on its behalf by:



Scot Baby Box Appeal SCIO

Notes to the Financial Statements **For The Year Ended 31st March 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	12,133	-

Scot Baby Box Appeal SCIO

Notes to the Financial Statements - continued
For The Year Ended 31st March 2025

3. INVESTMENT INCOME

	2025	2024
	£	£
Curr asset inv income	<u>3</u>	<u>-</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2025 nor for the year ended 31st March 2024.

Trustees' expenses

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	<u>21,006</u>
EXPENDITURE ON	
Charitable activities	
General	
	22,239
Other	<u>3,163</u>
Total	<u>25,402</u>
NET INCOME/(EXPENDITURE)	(4,396)
RECONCILIATION OF FUNDS	
Total funds brought forward	3,731
	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>(665)</u>

Scot Baby Box Appeal SCIO

Notes to the Financial Statements - continued
For The Year Ended 31st March 2025

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other creditors	-	2,132
	<u> </u>	<u> </u>

7. MOVEMENT IN FUNDS

	At 1/4/24	Net movement in funds	At 31/3/25
	£	£	£
Unrestricted funds			
General fund	(665)	2,273	1,608
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>(665)</u>	<u>2,273</u>	<u>1,608</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	28,376	(26,103)	2,273
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>28,376</u>	<u>(26,103)</u>	<u>2,273</u>

Comparatives for movement in funds

	At 1/4/23	Net movement in funds	At 31/3/24
	£	£	£
Unrestricted funds			
General fund	3,731	(4,396)	(665)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>3,731</u>	<u>(4,396)</u>	<u>(665)</u>

Scot Baby Box Appeal SCIO

Notes to the Financial Statements - continued
For The Year Ended 31st March 2025

7. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	21,006	(25,402)	(4,396)
	_____	_____	_____
TOTAL FUNDS	<u>21,006</u>	<u>(25,402)</u>	<u>(4,396)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/23 £	Net movement in funds £	At 31/3/25 £
Unrestricted funds			
General fund	3,731	(2,123)	1,608
	_____	_____	_____
TOTAL FUNDS	<u>3,731</u>	<u>(2,123)</u>	<u>1,608</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	49,382	(51,505)	(2,123)
	_____	_____	_____
TOTAL FUNDS	<u>49,382</u>	<u>(51,505)</u>	<u>(2,123)</u>

Scot Baby Box Appeal SCIO

Notes to the Financial Statements - continued
For The Year Ended 31st March 2025

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2025.

Scot Baby Box Appeal SCIO

Detailed Statement of Financial Activities
For The Year Ended 31st March 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	16,240	21,006
Other trading activities		
Fundraising events	12,133	-
Investment income		
Curr asset inv income	3	-
Total incoming resources	<u>28,376</u>	<u>21,006</u>
EXPENDITURE		
Raising donations and legacies		
Fundraising activities	9,041	-
Charitable activities		
Rates and water	6,924	6,624
Light and heat	2,310	-
Sundries	299	213
Reimbursed expenses	183	2,643
Freight charges	2,650	9,977
Post, stationery and packing	2,288	1,122
Training	40	-
Product purchases	1,383	902
Repairs and renewals	445	218
	<u>16,522</u>	<u>21,699</u>
Other		
No description	-	3,163
Support costs		
Governance costs		
Accountancy and legal fees	540	540
Total resources expended	<u>26,103</u>	<u>25,402</u>
Net income/(expenditure)	<u><u>2,273</u></u>	<u><u>(4,396)</u></u>

This page does not form part of the statutory financial statements

[Redacted]

[Redacted]

Scot Baby Box Appeal Trustee's Report 2024 - 2025

Scot Baby Box Appeal SCIO is a registered Scottish charity based in Coatbridge and Larbert. We have volunteers across Stirling, Perth and the Borders. The organisation began in Feb 2022 after the initial invasion of Ukraine by Russia.

As a charity we send trucks of aid across to help displaced families and children across Ukraine and Poland.

Scot Baby Box Appeal collects the preloved Scottish baby boxes gifted to all new parents in Scotland, we refill them with everything a new parent could need in the first 6 months including outfits to take the child up to 6 months. So far, we have sent approximately 12,000 baby boxes across to Ukraine.

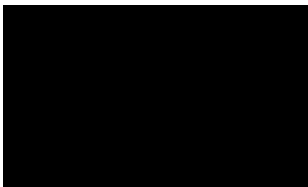
As well as that, we send other essential aid including: food – dried, tinned, medicine, mobility aids, wheelchairs, clothes, toys, PPE, buggies, bikes, dog and cat food etc.

As an organisation, we are 100% volunteer based and have no public funding so any donations we receive go towards sending more aid to the children and families in Ukraine.

We also create volunteering opportunities in our Coatbridge Community hub that support Scottish students, and Ukrainian New Scots that are looking for experience to help with their University Course or to help looking for a paid job, or to help with English practice.

For more information about us, please visit:

<https://www.facebook.com/Scotbabyboxappeal/>



22 / 12 / 2025

Trustee

