

DEDICATED TO MAKING DIFFERENCE

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NOTE FROM OUR FOUNDERS

As we mark AberNecessities fifth year of supporting our community, we are reminded of the profound similarities between our initial five years and the critical early years of a child's life. Just as the period from pregnancy through age five is crucial for a child's development - laying the foundation for their future - our first five years have been essential in establishing a strong base for our work.

The early years of a child's life - whether marked by positive or negative experiences - play a significant role in shaping their emotional, cognitive, and physical growth. These formative years are crucial for building resilience and potential, helping them navigate future challenges. Reflecting on your own first five years, consider how your early experiences may have shaped the trajectory of your life. This underscores a universal truth: we all need support, no matter the stage of life or the circumstances.

Similarly, our initial five years have been about laying a strong foundation for AberNecessities. The support from our dedicated team, volunteers, partners, and community has been instrumental in creating a robust service that addresses the essential needs of children during their most critical years and beyond.

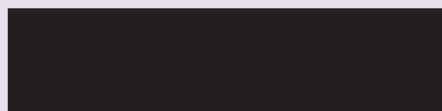
We are deeply grateful for the immense support and effort that has brought us to this point. Every milestone we've achieved reflects the commitment of our supporters and partners who have championed our cause.

Reflecting on our journey, we are proud of what we have accomplished. Like the critical support a child needs during their formative years, the support we have received has been vital in creating a stable

and impactful organisation. Together, we have established a framework that significantly helps meet the immediate needs of local children who might otherwise go without.

The need remains great, and many more children are waiting for help. Our promise remains; to continue recognising and advocating for the comprehensive support children need to thrive, and to remember that support is essential at all stages of life.

We extend our heartfelt thanks to everyone who has been involved and demonstrated incredible kindness, generosity and empathy over these five years. Your contributions have been essential in providing the resources that local children need, ensuring they have the best possible start.



ABOUT ABERNECESSITIES

AberNecessities continues to be a vital service that our network of professionals and families in both Aberdeen City and Aberdeenshire can rely on.

We believe that no child should go without and that starts at conception. We provide fundamental essentials such as maternity bundles to support pregnant women, nappies, formula milk, clothing, baby equipment, beds and seasonal items. This ensures families mental and physical wellbeing are being protected and encouraged to thrive. We continue to be proud of our work which enhances family relationships, professional practice and ultimately, children's futures.

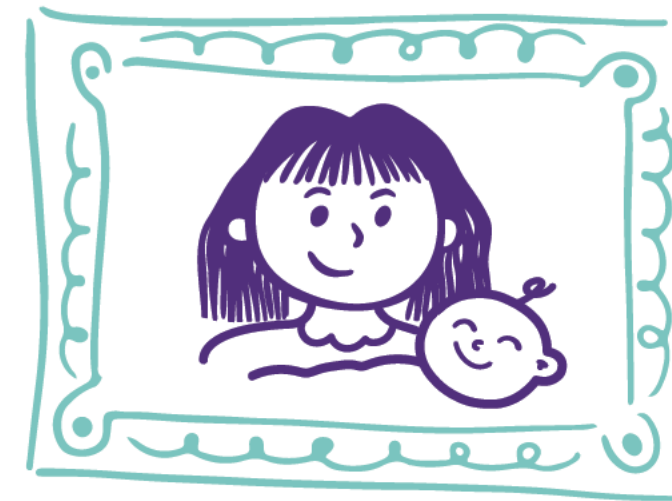
Impact

There is no greater way to demonstrate impact that from the words of families and professionals. While we continue to build on a robust data collection system and implement our next survey we feel that it is only right to share what our work is truly doing for individuals, families and the positive relationships professionals are building.



'I've just received the lovely donations from you for myself and my 2 sons. I'm in floods of tears at the generosity, care and thoughtfulness that has went into everything I have got. I can't thank you enough x'

MUM OF TWO



'It's an amazing thing to receive, you get more than enough to help. They give you stuff for yourself for during and after pregnancy and lots of stuff for baby. They really helped me feel special.'

NEW MUM

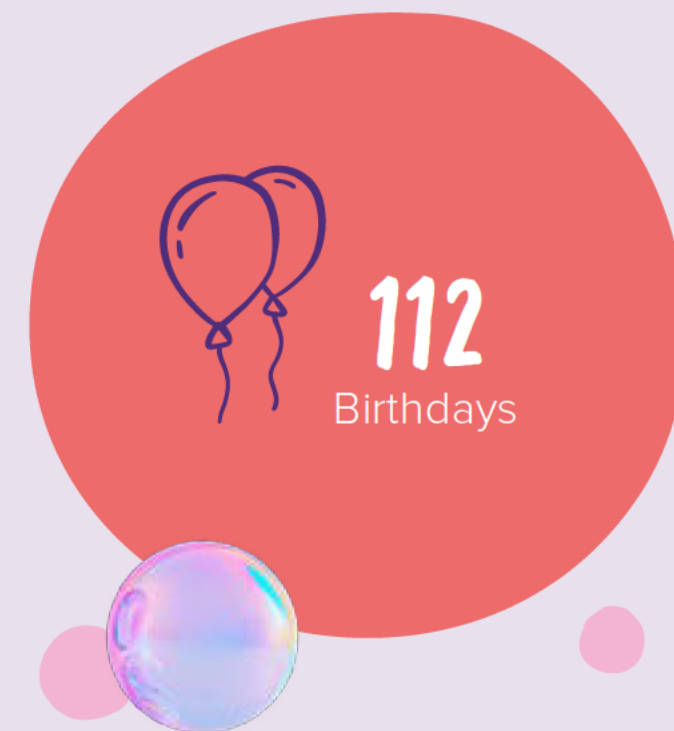


'It's not a big thing but it has had a huge impact on A and allows her to feel respected as we listened to her and she now feels included now being in school on time, and she will gain the education she needs to reach her full potential.'

TEACHER

'I visited the family today. They have been delighted with the beds and all the rest from you. Girls were sitting in an empty flat on those beds cuddling the toys you delivered for them. I just wanted to say thank you so much. What a great service.'

SOCIAL WORKER

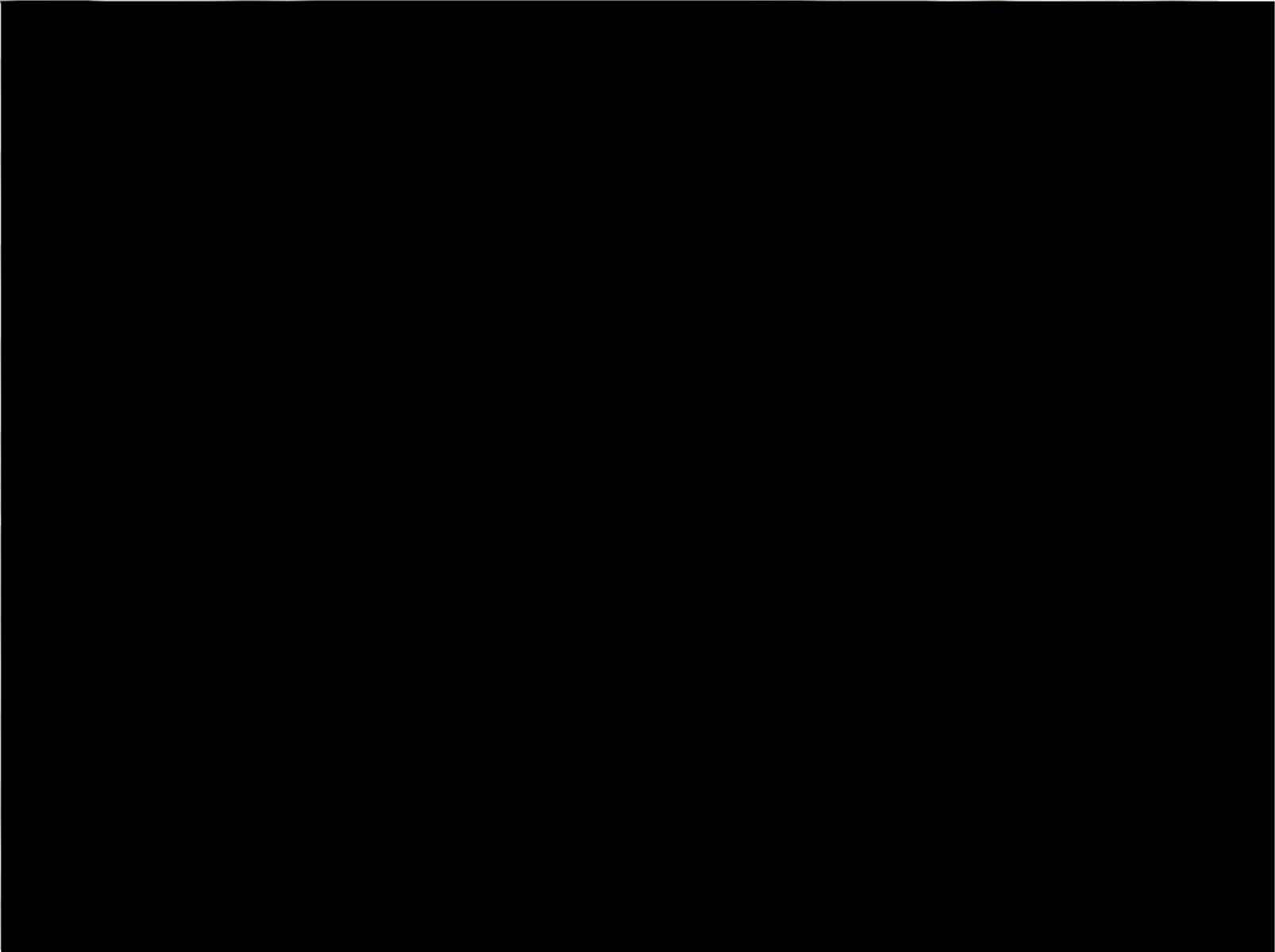


A YEAR *in* NUMBERS

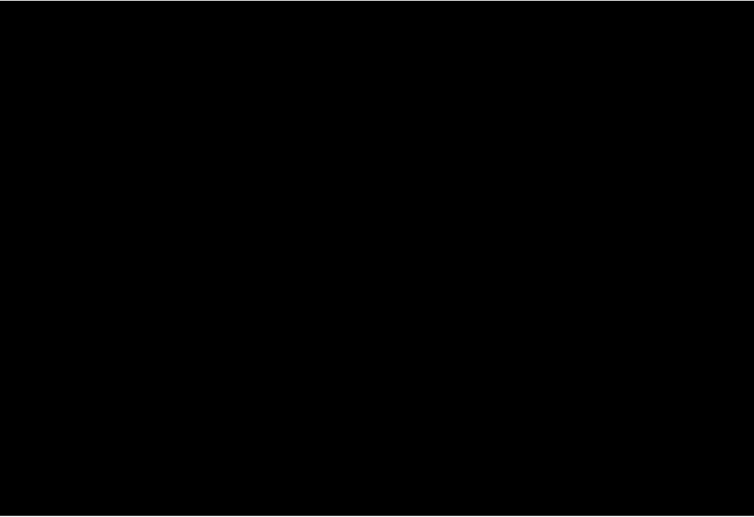
Each number isn't 'just' a number to us. They symbolise our ongoing commitment to bring dignity, smiles, happy childhood memories, sweet dreams and family adventures to local children and families.

The numbers also highlight of just how much we can achieve by working as a community with the shared goal of ensuring no child should go without.





Meeting the needs of babies, children and families will always be at the heart of everything we do. We know that by working in collaboration with others we can make extra special things happen. This year not only did we make birthdays more magical but we also ensured our commitment to sustainability was brought to the forefront.



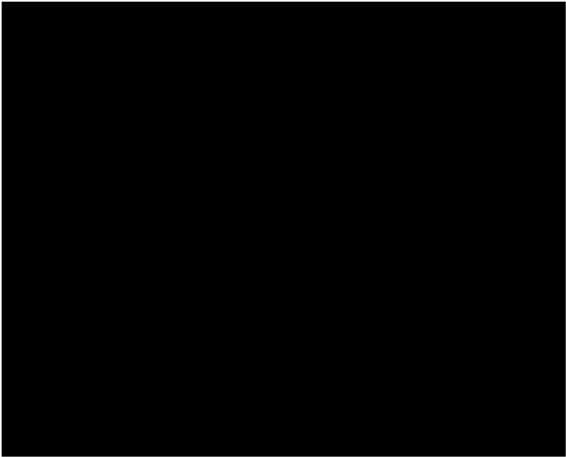
The Big Help Out

AberNecessities participated in The Big Help Out. The Big Help Out is the UK's biggest volunteering weekend, it includes tens of thousands of organisations and millions of people lending a hand in their local areas. We had an incredible surge in items kindly donated by corporate partners which included toiletries, food, socks, underwear and bedding.

Bike Library

Abernecessities, alongside Sodexo's Energy & Resources team saw an opportunity to partner with colleagues at HMP Addiewell to help pupils from Northfield Academy, by donating refurbished bikes from the prison's bike workshop for pupils to use. 26 bikes have been refurbished by prisoners at HMP Addiewell as part of a rehabilitation programme to equip prisoners with valuable skills for post-release employment, reducing the risk of re-offending.

[Redacted], Head Teacher of Northfield Academy said "I am delighted young people in our school will have increased access to bikes, and the opportunity to use these as part of their learning, thanks to our partnership with Abernecessities, Sodexo and HMP Addiewell. It will provide learners with the opportunity to increase their understanding of road safety, sustainable methods of transport, and skills in bike repair/maintenance."



Free Cakes for Kids

AberNecessities partnered with this amazing charity which is a movement of local volunteers and community groups, who share a simple belief: every child deserves a birthday cake. Each cake is homemade and usually features the child's favourite theme or style. Striving to making birthday's special is really important to us. From picking the most appropriate gift, card and wrapping paper this addition really has been the 'icing on the cake' bringing many smiles from children and families alike. Ensuring children have their birthday celebrated and families make happy memories together.



Teddy Bear's Picnic

Inviting children an opportunity to pass a cuddly friend to another child. As local nursery children embark on their first day at primary school we were made aware that there was a need for soft toys to offer comfort during this transition. We appealed to the local community and they appeared in their hundreds!

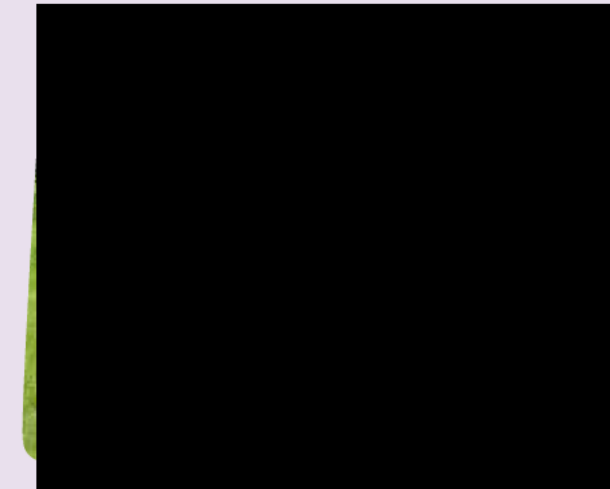
FUNDRAISING

By supporting AberNecessities through fundraising, participants and donors are not only helping to meet the immediate practical needs, but also contributing to long-term change – inspiring a future where every child, regardless of circumstance feels seen, valued and cared for. We have been honoured to have had such fiercely wonderful people fundraise for us this year.

Everest Base Camp

We are thrilled to shine a spotlight on [REDACTED] one of our incredible fundraisers, who took on an incredible 14-day trek to Everest Base Camp to raise funds for AberNecessities.

Adele raised an astounding £8,783.09. Her inspiring journey prompted [REDACTED] to raise a motion in the Scottish Parliament in her honour.



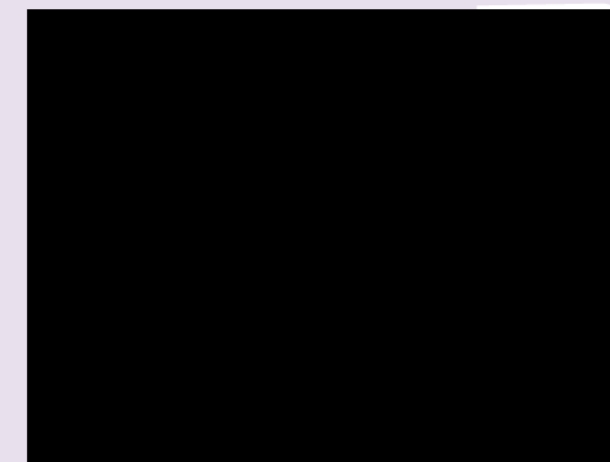
Aberdeen Tower Abseil

This year, once again, highlighted the incredible dedication of our staff and volunteers alike. Taking on the Aberdeen Tower Abseil to raise funds.

Kiltwalk

The Kiltwalk was another incredible challenge supported by 99 walkers raising over £30,000. AberNecessities were chosen to receive the 'Happiest Minute' award at the event which was a gift of £5,000.

We were extremely proud of our youngest team of Kiltwalkers, 1st Tarves Brownies. As part of their badgework, seven members of the 1st Tarves Brownies; [REDACTED] and Summer completed The Wee Wander for AberNecessities, raising £758.75. Their support didn't stop there, they created a video for us to raise further awareness and attended our Birthday Ball to support our fundraising efforts.



Young Supporters

This year we had some outstanding young supporters highlighting that you are never too young to make an incredible difference.

[REDACTED] swam 50 widths of Banff Swimming Pool in April, raising an incredible £1,810, far surpassing his £150 target.

[REDACTED] completed the MacTuff Really Muddy Challenge, raising £408.

Birthday Ball

The AberNecessities 5th Birthday Ball, held on Saturday, October 5th at the stunning Union Kirk in Aberdeen, marked a significant milestone for the charity, celebrating five years of supporting local children and families in need. The sold out event, hosting 200 guests raised a significant figure which was shared with local press.

OUR NETWORK

AberNecessities continues to build and maintain strong relationships with the NHS, Education and Social Work as well as other Third Sector organisations.

These relationships are the foundation of allowing us all to succeed, together. As our community continues to grow, change and develop we have worked together to ensure no child is forgotten, no family is left behind and doors are left firmly open for a future which is bright and full of opportunity.

Our founder's passion for opening access to education by meeting children's basic needs has enabled us to have regular face to face contact with school staff, children and families. Thus keeping us abreast of our communities current needs and circumstances.

Our Trustee, Tracy, continues to work for the Family Nurse Partnership which also allows for professional discussion, lived experience to be shared and feedback given. This enables us to adapt our offerings, allowing a person centred approach at all times.

'SO POWERFUL,
UPLIFTING &
INSPIRING'

STREET BELONGING CONFERENCE

AberNecessities, in partnership with the Denis Law Legacy Trust, held their first ever conference event in April 2024 at The Chester Hotel, Aberdeen in response to growing local issues affecting children and our professional network.

Street Belonging: Violence, Connection and Healing: a social history of Scottish gang culture with a current focus.

Through the lived experience of guest speaker and Times bestselling author, Graeme Armstrong, the conference explored the allure of gangs, street violence, weapon carrying, permanent exclusion, substance abuse and the transformative power of leadership, compassion and the fundamental role educators played in his life.

The conference was a sell out with 180 delegates from Education, NHS, Police Scotland, Social Work, and the Third Sector attending. It also allowed for networking and stronger professional relationships to be made, allowing better joined up working for local children we all support. Our ongoing demonstration of commitment to children, families and professionals was commended and many requested for us to provide further professional development opportunities.

Reviews of the conference included:

'There are no words – so powerful, uplifting and inspiring'

'Best thing I have been to in a long time. Valuable in my role'

'It was really hard hitting which is what is needed for some to realise the issues that we have'

Volunteers play an instrumental role in AberNecessities and they are truly appreciated. Many of them return each week and they all wholeheartedly believe in what we do. We continue to warmly welcome new volunteers to our Head Quarters including corporate groups, students and individuals.

How do our Volunteers feel?

'I like to keep busy and enjoy helping others and AberNecessities gave me a sense of worth. I wanted to give back something to others less fortunate than myself and it's so rewarding, especially hearing the letters and messages we get back from the families in need. The people I work with are great, and I've made some lovely friends in the process.' — [REDACTED]

'I have met some amazing people and made some great friends along the way. Everyone makes me feel so welcome and part of the team. It is so satisfying knowing that I am helping to make a difference to so many people's lives. I love being a volunteer.' — [REDACTED]

'I have been volunteering on a weekly basis for the last two years. I previously worked in the NHS for forty years+ and when I retired I wanted to still help and give something back to those less fortunate. I really like being part of a team knowing that I am playing a small part in improving the life of a family. I really enjoy hearing about the difference our charity makes, and I also value the great colleagues I work with who support each other in sometimes challenging situations.' — [REDACTED]

The King's Award for Voluntary Service

AberNecessities is proud to be the first in Aberdeen to receive this prestigious honour. Our heartfelt gratitude goes out to our founders, dedicated staff, trustees, and all the incredible volunteers who make a real impact on the lives of babies, children, and families in Aberdeen and Aberdeenshire.

Thank you to each selfless individual contributing their time. Together, we're ensuring No Child Should Go Without. This achievement is a testament to our collective commitment to community and volunteerism.

A special heartfelt thanks to our extraordinary volunteers who go above and beyond, crafting personalised packages and making a positive impact on countless lives. Your dedication, warmth, and smiles truly make a difference.

To mark this incredible achievement, our long term, dedicated volunteers, [REDACTED] attended The Royal Garden Party held at Holyrood Palace.



EXPANDING OUR TEAM

AberNecessities was delighted to have received funding from The Milne Family Foundation. This money was specifically for hiring a fundraising co-ordinator and we were absolutely thrilled to welcome Pauline May to our team. Pauline spent seventeen years working in a further education institution where she latterly held the position of Director of Strategy and Planning while also serving as Secretary to the Board. Following a short career break, [REDACTED] joined Aberdeen Cyrenians as a Temporary Project Co-Ordinator where she excelled at fundraising related tasks. Luckily for us, this strengthened her desire to look for further fundraising opportunities and joined us in November 2023. [REDACTED] is dedicated to supporting and developing the charity's fundraising endeavours to meet the ever-increasing demand for the vital support it provides for families in the North-East. [REDACTED] also undertakes awareness raising activities with both community and corporate stakeholders.



OUR PLANET

While at the heart of everything we do centres around the children and families we support we are also acutely aware of the positive impact we are having on our planet.

We know that for many families in our area the idea of gifting pre-loved clothing and receiving these items has become much more normalised because of our service.

Children themselves, are very interested in this concept and many local schools have become involved by running clothing drives for us. They have also set up tables in schools to encourage parents to take items they might need and to re-donate items, especially school uniform.

Over the coming year, we will implement a system to capture the volume of items we are re-gifting and saving from landfill.

OUR COMMITMENT

Advocacy remains an integral part of AberNecessities. Our Founder, [REDACTED] continues to sit on The Board for The Baby Bank Alliance who are advocating for UK Baby Banks and families living in poverty.

In a country where 4.3 million children live in poverty and a million face destitution, baby banks are crucial lifelines, ensuring children have the essentials they need to thrive. The Baby Bank Alliance is uniting over 400 Baby Banks up and down the UK with the aim of raising the profile and highlighting the role we now play in today's society. It is still in its infancy and founded by Save the Children, Purposeful Ventures, Little Village and Bristol Baby Bank Network.

[REDACTED] also continues to play an active role in discussions with

Scottish Government surrounding the provision of formula milk.

She proudly presented lived experience and knowledge to academics at Glasgow University alongside FEED UK which opened up purposeful conversations with those working in this area.

[REDACTED] became part of the Diet and Health Inequalities DIO Food Advisory Group to support research undertaken by The Robert Gordon University. This research was specifically to explore parents' and carers' experiences of feeding their baby in the face of the cost-of-living crisis. In the published research, one mother said 'AberNecessities rocked up at my door with like ten bottles and saved the day'. This quote highlights the community we have created and should feel proud to be part of.

In May 2024, [REDACTED], was awarded the prestigious Points of Light Award. Since 2019, [REDACTED] has been at the heart of AberNecessities, transforming a small initiative into a registered charity that has provided essential items to thousands of children across Aberdeen City and Aberdeenshire. This accolade reflects Danielle, and the AberNecessities team's tireless dedication.

TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST OCTOBER 2024

Financial Review

The charity is showing a surplus of £59,143 of which £25,934 relates to unrestricted funds and £33,209 relates to restricted funds.

Included in the unrestricted funds donations income are amounts received of £352,488 which is the value attributed to goods donated to the charity and then distributed to families.

As at 31st October 2024 the charity has unrestricted funds of £279,184 and restricted funds of £53,940.

It is the policy of the charity to maintain a general, unrestricted reserved at a level sufficient to meet planned expenditure requirements and all restricted funds are held separately. The trustees are satisfied at this time the unrestricted funds are compliant with the policy in place and will enable the charity to continue operating while also taking into consideration future fundraising opportunities.

Future Plans

AberNecessities will continue to deliver a high quality service which meets the needs of local children and families.

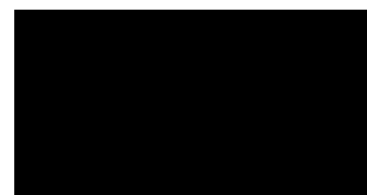
The trustees understand that future plans are in progress to provide targeted projects which will not only meet the needs of specific beneficiaries but there is an offer of further access to funding. Accessing further funding not only allows for expansion of the charities' offering but it will protect the longevity of the service.

Structure, Governance and Management

AberNecessities is a SCIO which is governed by its Trust Constitution which was established in 2018. It is a recognised Scottish Charity (SCO48788).

The principle address is:
Unit 10
Greenrole Estate
Howe Moss Drive
Dyce
Aberdeen, AB21 OGL

The Trustees who have served in this year were:



The charity is administered by its board of Trustees. The maximum number of trustees is eight and the minimum is three. The Board may, at any time, appoint a person to be a charity trustee by way of resolution passed by a majority vote at a board meeting. Any trustee who retires from office in line with the Trust Constitution is eligible for re-appointment at the next board meeting.

The charity must elect a Chair, a Treasurer and a Secretary. This year, [REDACTED] continued as Chair. [REDACTED] continued as Secretary and Steven Haldane continued as Treasurer.

Induction and training of trustees is viewed as an ongoing process. The Board have reviewed and discussed the Accounting and Reporting by Charities; Statement of Recommended Practice and have developed actions based on these recommendations.

The Board meet four times per year to administer the activities of the charity. Please note that lines of communication are open and trustees are happy to be contacted to offer guidance and support out with these times if required.

[REDACTED] continues in her position as COO and holds responsibility for the day to day running of the charity. [REDACTED] is present during Board meetings for relevant items on the agenda.

Major Risks

The most significant risk to our operation is lack of funding or material donations from the public, corporate donors as well as trusts and foundations. However, the trustees accept that this risk is not specifically AberNecessities' but one which has been identified in the third sector as a whole while operating in a turbulent economy.

AberNecessities have risk to loss or damage or preloved items which would hugely impact the day to day offering to beneficiaries.

However, the trustees have reviewed the major risks to which the charity is exposed, and are satisfied that systems and policies are in place to mitigate this exposure.

Disclosure of Information to Auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is aware.

The trustees have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and financial statements in accordance with applicable law and UK Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity, the incoming resources and the application of those resources. This included income and expenditure of the charity for that year.

In preparing these financial statements, the trustees are required to;

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP (FRS 102)
- Make judgement and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

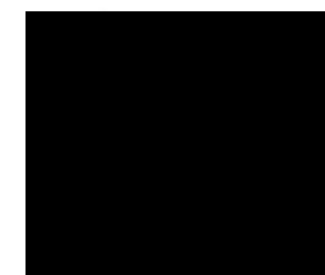
The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity

Auditors

A resolution proposing the Hall Morrice LLP be reappointed as auditors will be put to the trustees.

The trustees have prepared the report in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities' and in accordance with the Charities Accounts (Scotland) Regulations 2006 (as amended).

On behalf of the Board of Trustees,





INDEPENDENT AUDITOR'S Report

INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the financial statements of AberNecessities SCIO for the year ended 31 October 2024 which comprise of the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 October 2024, and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions Relating to Going Concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other Information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on Which We Are Required to Report by Exception

We have nothing to report in respect of the following matters in relation to which the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Trustees' Responsibilities Statement set out in the Trustees' Report, the trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with regulations made under that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that

an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

In identifying and assessing the risk of material misstatement due to non-compliance with laws and regulations we have:

- Ensured that the engagement team had the appropriate competence, capabilities and skills to identify or recognise non-compliance with laws and regulations;
- Identified the laws and regulations applicable to the charity through discussions with trustees and management and through our own specialist knowledge of the sector;
- Focused on the specific laws and regulations we consider may have a direct effect on the financial statements, including FRS 102, the Charities SORP, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended);
- Focused on the specific laws and regulations we consider may have an indirect effect on the financial statements that are central to the entity's ability to trade including those relating to GDPR;
- Reviewed the financial statement disclosures and tested to supporting documentation to assess compliance with applicable laws and regulations;
- Made enquiries of management and inspected correspondence with the charities regulator, OSCR;
- Reviewed minutes of meetings of those charged with governance; and
- Ensured the engagement team remained alert to instances of non-compliance throughout the audit.

INDEPENDENT AUDITOR'S REPORT CONTINUED

In identifying and assessing the risk of material misstatement due to irregularities, including fraud and how it may occur, and the potential for management bias and the override of controls we have:

- Obtained an understanding of the entity's operations, including the nature of its revenue sources and of its objectives and strategies, to understand the classes of transactions, account balances, expected financial disclosures and business risks that may result in risk of material misstatement;
- Obtained an understanding of the internal controls in place to mitigate risks of irregularities, including fraud;
- Vouched balances and reconciling items in key control account reconciliations to supporting documentation;
- Carried out detailed testing, on a sample basis, to verify the completeness, occurrence, existence and accuracy of transactions and balances;
- Carried out detailed testing verify the completeness, validity, existence and accuracy of income including cut-off testing and ensuring income recognition is in line with stated accounting policies;
- Made enquiries of management as to where they consider there was a susceptibility to fraud, and their knowledge of any actual, suspected or alleged fraud;
- Tested journal entries to identify any unusual transactions;
- Performed analytical procedures to identify any significant or unusual transactions; and
- Evaluated the appropriateness of accounting policies and the reasonableness of accounting estimates.

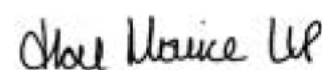
We did not identify any matters relating to non-compliance with laws and regulations, or relating to fraud.

Because of the inherent limitations of an audit, there is an unavoidable risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The risk of not detecting a material misstatement due to fraud is inherently more difficult than detecting those that result from error as fraud may involve intentional concealment, forgery, collusion, omission or misrepresentation. In addition, the further removed any non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of Our Report

This report is made solely to the charity's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Hall Morrice LLP
Statutory Auditors
Aberdeen
30th July 2025

Statement of Financial Activities

(Incorporating an income and expenditure account)

		Unrestricted funds	Restricted funds	Total 2024	Total 2023
	Note	£	£	£	£
Income and endowments from:					
Donation and legacies	2	785,889	278,498	1,064,387	777,383
Fundraising	3	53,237	-	53,237	46,413
Total		839,126	278,498	1,117,624	823,796
Expenditure on:					
Raising funds	4	56,904	-	56,904	20,344
Charitable activities	5	837,457	164,120	1,001,577	812,247
Total Expenditure		894,361	164,120	1,058,481	832,591
Net income		(55,235)	114,378	59,143	(8,795)
Gross transfer between funds		81,169	(81,169)	-	-
Net movement in funds		25,934	33,209	59,143	(8,795)
Total funds brought forward		253,250	20,731	273,981	282,776
Total funds carried forward		279,184	53,940	333,124	273,981

Balance Sheet

		2024	2024	2023	2023
	Note	£	£	£	£
Fixed assets					
Tangible assets	9		209,950		107,719
Current assets					
Stocks		23,419		34,615	
Debtors	10	26,372		14,943	
Cash at bank and in hand		97,820		129,721	
		147,611		179,279	
Creditors					
Amounts falling due within one year	11	(24,437)		(13,017)	
Net current assets			123,174		166,262
Net assets			333,124		273,981
Reserves					
Restricted funds	12		53,940		20,731
Unrestricted funds	13		279,184		253,250
			333,124		273,981

The financial statements were authorised for issue and approved by the Board on 30th July 2025.



Danielle Flecher-Horn
Trustee

Cashflow Statement

		2024	2023
	Note	£	£
Cash generated from operating activities			
Cash used in operations	1	102,634	(18,653)
Net cash generated by operations		102,634	(18,653)
Cash flows from investing activities			
Purchase of fixed assets		(134,535)	(57,105)
Net cash used in investing activities		(38,878)	(57,105)
Change in cash and cash equivalents in the reporting period		(31,901)	(75,758)
Cash and cash equivalents at the beginning of the reporting period		129,721	205,479
Cash and cash equivalents at the end of the reporting period		97,820	129,721

Notes to the Cashflow Statement

1 Reconciliation of Net Income to Net Cash Flow from Operating Activities

	2024	2023
Note	£	£
Net income for the reporting period	59,143	(8,795)
Adjustments for:		
Depreciation	32,304	14,443
Decrease in stocks	11,196	(15,736)
Increase in debtors	(11,429)	(12,922)
Increase in creditors	11,420	4,357
Net cash generated by operations	102,634	(18,653)

2 Analysis of Changes in Net Funds

	1 November 2023	Cash Flows	31 October 2024
	£	£	£
Cash at bank and in hand	129,721	(31,901)	97,820

Notes to the Financial Statement

1 Accounting Policies

1.1 Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements are prepared in sterling which is the functional currency of the charity. Monetary amounts in these financial statement are round to the nearest £.

1.2 Going Concern

The charity has adequate resources and is reasonably well placed to manage future risks. The charity's planning process, including financial projections, has taken into consideration the current economic climate and its potential impact on the various sources of income and planned expenditure. The management committee have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The management committee believe that there are no material uncertainties that call into doubt the charity's ability to continue. The financial statements have therefore been prepared on the basis that the charity is a going concern.

1.3 Incoming Resources

Income is included in incoming resources when receivable, except as follows:

- when donors specify that donations and grants given to the charity must be used in future accounting years, the income is deferred until those years;
- when donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met;
- gifts in kind are included in donations at the charity's best estimate of value.

Voluntary income includes grants which provide the core funding for the charity and donations.

1.4 Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Costs of charitable activities comprises the costs associated with the charity's principal activities and are accounted for when payable.

Governance costs are included in charitable activities and represents expenditure associated with meeting the constitutional and statutory requirements of the charity and include accountancy fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis. Staff salaries and expenditure relating to specific projects are allocated directly against the income for that project. In addition where a project allows the proportion of general overhead costs relating to that project are also allocated against the income.

1.5 Tangible Fixed Assets and Depreciation

Individual items of equipment or computers costing £50 or more are capitalised at cost. Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

- Motor vehicle: 25% reducing balance.
- Fixtures, fittings and equipment: 25% reducing balance.
- Computer equipment: 33 1/3% straight line.
- Tennant Improvements: 10% straight line.

1.6 Accumulated Funds

Funds held by the Trust are:

Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds – these are funds which have restrictions imposed by the donors and can only be applied for the particular purposes specified by the donors.

1.7 Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

1.8 Creditors

Creditors 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 are normally recognised at their settlement amount.

1.9 Value Added Tax (VAT)

The charity is not VAT registered and as a result all VAT on expenditure is irrecoverable, therefore it is included in the relevant expense or asset cost as appropriate.

1.10 Cash at bank and in hand

Cast 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.

1.11 Employee Benefits

The cost of short term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the year in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Donated Goods

The charity received a wide range of donations from the general public of second hand goods. All these donations are passed on to families in need free of charge. These donations are valued at an estimated second hand value recorded as income and expenditure in the accounts of £352,488. The second hand value of these gifts is recognised in the accounts when they are distributed to the beneficiary. The stock of second hand goods is not recognised in the accounts because it would be impractical to record this information, and the costs of attempting to do so would outweigh any benefit to the users of the accounts or the charity.

1.13 Stock

Stock is valued at the lower of cost and net realisable value.

Notes to the Financial Statements

Continued

2 Donations and Legacies

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Donation and gifts	433,401	278,498	711,899	777,383
Distributed donated goods	352,488	-	352,488	-
	785,889	278,498	1,064,387	777,383
Donation and gifts				
Unrestricted funds:				
Individual/corporate sundry donations			433,401	635,715
Distributed donated goods			352,488	-
			785,889	635,715
Restricted funds:				
Individual/corporate sundry donations			278,498	141,668

In 2023 £141,668 related to Restricted funds and £635,715 to Unrestricted funds.

3 Fundraising

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Fundraising	53,237	-	53,237	46,413

In 2023 £46,413 related to Unrestricted funds.

4 Costs of Generating Funds

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Event Costs	46,317	-	46,317	10,149
Marketing and Advertising	10,587	-	10,587	10,195
	56,904		56,904	20,344

In 2023 all event costs related to Unrestricted funds.

Notes to the Financial Statements Continued

5 Charitable Activities

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Charitable activities undertaken				
Staff costs	255,568	62,032	317,600	285,075
Family donations	479,785	97,596	577,381	423,638
Motor and travel	7,880	492	8,372	12,128
Postage, stationery and advertising	1,100	-	1,100	2,057
General costs	17,564	4,000	21,564	32,013
Insurance	3,741	-	3,741	3,034
Repairs	15,239	-	15,239	10,450
Rates	3,598	-	3,598	4,005
Heat, Light and Power	12,073	-	12,073	10,891
Depreciation	32,304	-	32,304	14,443
Legal and Professional	1,145	-	1,145	6,893
Governance costs				
Audit Fees	7,460	-	7,460	7,620
	837,457	164,120	1,001,577	812,247

In 2023 £120,615 related to Restricted funds and £691,632 related to Unrestricted funds.

6 Trustees

None of the trustees (or any persons connected with them) received remuneration from the charity during the year. The trustees were paid £nil in expenses relating to childcare costs (2023 - £15,355) during the year. No trustees was paid these expenses during the year (2023 – 1).

7 Auditor Remuneration

The auditor remuneration constituted a fee of £7,460 (2023 - £7,620).

8 Employees

	2024	2023
	No.	No.
Number of Employees		
The average monthly number of employees during the year was:		
Management	14	13
	2024	2023
	£	£
Employment costs		
Wages and salaries	292,158	264,284
Social security costs	19,242	16,250
Pension costs	6,200	4,541
	317,600	285,075

There were no employees whose annual remuneration was £60,000 or more.

The total employee benefits of the key management personnel of the charity were £48,510 (2023 - £47,775).

Notes to the Financial Statements

Continued

9 Tangible Fixed Assets

	Tenants improvements	Fixtures, fittings & equipment	Computer equipment	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 November 2023	83,486	34,222	5,297	16,000	139,005
Additions	-	2,878	-	131,657	134,535
At 31 October 2024	83,486	37,100	5,297	147,657	273,540
Depreciation					
At 1 November 2023	9,539	7,646	2,741	11,360	31,286
Charge for the year	8,349	7,248	1,485	15,222	32,304
At 31 October 2024	17,888	14,894	4,226	26,582	63,590
Net book value					
At 31 October 2024	65,598	22,206	1,071	121,075	209,950
At 31 October 2023	73,947	26,576	2,556	4,640	107,719

In 2024 and 2023, £nil of tangible fixed assets related to Restricted funds.

10 Debtors

	2024	2023
	£	£
Trade debtors	1,750	-
Other debtors	20,950	12,000
Prepayments	3,672	2,943
	26,372	14,943

In 2024 £20,150 (2023 - £nil) of debtors related to Restricted funds and £6,222 (2023 - £14,943) to Unrestricted funds.

11 Creditors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade creditors	10,835	17
Other taxation and social security	5,713	5,589
Accruals	7,889	7,411
	24,437	13,017

In 2024 £nil (2023 - £nil) of creditors related to Restricted funds and £24,437 (2023 - £13,017) to Unrestricted funds.

Notes to the Financial Statements

Continued

12 Restricted Funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 November 2023	Incoming resources	Resources expended	Transfers	Balance at 31 October 2024
	£	£	£	£	£
Aberdeenshire Fund	10,798	-	(10,798)	-	-
NEO Energy	9,841	-	(9,841)	-	-
SPIFOX	92	-	(92)	-	-
ACC - Fairer Aberdeen Fund	-	27,112	(27,112)	-	-
ACVO - Electric Van	-	37,669	-	(37,669)	-
ACVO - Communities Fund	-	12,400	(12,400)	-	-
St James Place	-	2,460	(2,460)	-	-
Trade Widows	-	7,400	(7,400)	-	-
ETZ	-	21,000	(17,985)	-	3,015
Milne Family Foundation	-	31,262	(31,262)	-	-
Asda	-	1,990	(990)	-	1,000
National Lottery	-	18,000	(18,000)	-	-
Port of Aberdeen	-	3,325	(3,325)	-	-
Baby Bank Alliance	-	1,200	(1,200)	-	-
Volant Trust	-	12,770	(12,770)	-	-
ACC - Cost of living support	-	40,300	(1,827)	-	38,473
Sodexo - stop hunger	-	9,860	(408)	-	9,452
Arnold Clark	-	2,000	-	-	2,000
Milk Film	-	4,000	(4,000)	-	-
Wood	-	43,500	-	(43,500)	-
Kilpatrick Fraser Charitable Trust	-	2,250	(2,250)	-	-
	20,731	278,498	(164,120)	(81,169)	53,940

Aberdeenshire Fund

A grant from the Aberdeenshire Community Mental Health and Wellbeing Fund for the provision of toiletries, cleaning products, formula, nappies and also to cover an operations assistants salary.

NEO Energy

A grant to provide beds.

SPIFOX

A grant to provide beds and snug as a bug bundles for children.

ACC – Fairer Aberdeen Fund

Grant for the provision of winter clothing for children including clothing, jackets, hats, gloves, scarves and footwear.

ACVO

£37,669 was granted for the purchase of an electric van and also a charging point at the premises.

£12,400 was granted from the Communities Mental Health and Wellbeing Fund for the provision of maternity bags which would include clothing, towels and toiletry bags.

St James Place

A grant from St James Place for the provision of bedding.

Trade Widows

There were two grants, one for the provision of bedding including duvets, bedding sets and hot water bottles and a second for food, toiletries and clothing items.

ETZ

This grant was for those in the Torry area and was to provide childrens with winter clothing such as jackets, hats, scarves, gloves and shoes.

Milne Family Foundation

This is two year funding for contributing to salaries.

Asda

An award to allow for the purchase of non perishable food and also baby food.

National Lottery

This was a grant under Awards for All and was to fund operation team salaries.

Port of Aberdeen

A donation to allow for the purchase of children's clothing and footwear.

Baby Bank Alliance

Donation for the provision of clothing.

Volant Trust

A grant for three years for operational salaries.

ACC – Cost of living support

Grant to provide maternity clothes and bags, essential kitchen items for those fleeing domestic abuse with toiletries and cleaning products.

Sodexo

A grant to provide Food and household products along with school supplies to stop hunger and encourage children to school.

Arnold Clark

A grant from the Arnold Clark Community Fund to provide items such as food, toiletries and cot mattresses.

Milk Film

Provision to make a film.

Wood

This funding is for the sponsorship of the refurbishment of the bus.

Kilpatrick Fraser Charitable Trust

A grant awarded to purchase beds and also to for the snug as a bug bundles for children.

Other Funding

All other restricted funding is to provide various supplies to families in need.

Notes to the Financial Statements Continued

	Balance at 1 November 2022	Incoming resources	Resources expended	Transfers	Balance at 31 October 2023
	£	£	£	£	£
Aberdeen City Council	22,724	-	(22,724)	-	-
Lord Provost's Charitable Trust	-	6,250	(6,250)	-	-
Trade Widows	-	5,000	(5,000)	-	-
Aberdeenshire Fund	-	50,000	(39,202)	-	10,798
ACC – COVID Fund	-	14,750	(14,750)	-	-
CCA	-	172	(172)	-	-
STV	-	3,000	(3,000)	-	-
William Ellis Nicholson	-	23,046	-	(23,046)	-
Charities Trust	-	4,500	(4,500)	-	-
NEO Energy	-	20,000	(10,159)	-	9,841
SPIFOX	-	14,950	(14,858)	-	92
	22,724	141,668	(120,615)	(23,046)	20,731

13 Unrestricted Funds

	Balance at 1 November 2023	Incoming resources	Resources expended	Transfers	Balance at 31 October 2024
	£	£	£	£	£
General Fund	253,250	839,126	(894,361)	81,169	279,184

	Balance at 1 November 2022	Incoming resources	Resources expended	Transfers	Balance at 31 October 2023
	£	£	£	£	£
General Fund	260,052	682,128	(711,976)	23,046	253,250

14 Analysis of Net Assets Between Funds

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Fund balances at 31 October 2024 are represented by:			
Tangible fixed assets	209,950	-	209,950
Current assets	93,671	53,940	147,611
Creditors: amounts falling due within one year	(24,437)	-	(24,437)
	279,184	53,940	333,124

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Fund balances at 31 October 2023 are represented by:			
Tangible fixed assets	107,719	-	107,719
Current assets	158,548	20,731	179,279
Creditors: amounts falling due within one year	(13,017)	-	(13,017)
	253,250	20,731	273,981

15 Commitments Under Operating Leases

	2024	2023
	£	£
Future minimum lease payments due under operating leases:		
Within one year	-	1,317
2 to 5 years	-	-
	-	1,317

16 Related Party Transactions

There were no transactions with related parties in the year (2023 - £nil).

NO CHILD SHOULD
GO WITHOUT

Registered Office

Grove House, Howe Moss Road Dyce, Aberdeen AB21 0ER

AberNecessities SCIO - SC048788