

BAUER RADIO'S CASH FOR KIDS CHARITIES (SCOTLAND)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

BAUER RADIO'S CASH FOR KIDS CHARITIES (SCOTLAND)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Sally Fiona Aitchison MBE (Chair) James Martin Michael Naysmith Colin Reid Susan Tate
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Secretary	T Lynas
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Charity number (Scotland)	SC041421
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Company number	SC376887
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Registered office	30 Leith Street Edinburgh Midlothian EH1 3AS
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Auditor	Azets Audit Services Titanium 1 Kings Inch Place Renfrew United Kingdom PA4 8WF
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Bankers	Bank of Scotland The Mound Edinburgh United Kingdom EH1 1YZ
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BAUER RADIO'S CASH FOR KIDS CHARITIES (SCOTLAND)

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2025 Chair's Report on Behalf of the Trustees

Bauer Radio's Cash for Kids Charities (Scotland)

Background

Cash for Kids is the official charity of Bauer Media. We are dedicated to improving the lives of disadvantaged children and young people from birth up to and including the age of 18. We are a grant-making charity, focused on distributing the funds we raise quickly and with due diligence.

In 2025, Cash for Kids refocused its granting strategy. Trust and transparency are at the heart of everything we do, and it is important that donors understand the impact their generous donations make on the lives of the children and young people we support.

The funds we raise and the donations we receive form the basis of our granting strategy.

Granting Strategy

Five main types of grant

Cost-of-Living Grants

£50 per child grants to cover the cost of daily essentials like food and energy bills for families in financial crisis

Mission Christmas

Gifts for children and young people who are at risk of waking up to nothing on Christmas morning

Impact Grants

Typically up to £3,000 for registered charities, community groups and individuals supporting children in our communities

Extraordinary Circumstances

For when immediate help is needed in exceptional circumstances

Sports and Schools Challenges

Fundraising competition giving grants to grassroots sports clubs and schools

BAUER RADIO'S CASH FOR KIDS CHARITIES (SCOTLAND)

CHAIRMAN'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Granting Strategy

Six key areas of support



Poverty



Mental health and well-being



Sport and physical well-being



Disability and life-limiting illness



Education and essential skills



Diversity and inclusion

We believe every child deserves the opportunity to thrive and be their true selves. We work with businesses, charities and community groups that share our vision, so we can make a difference for families with nowhere else to turn by providing grant funding year-round and Christmas gifts during the festive season.

We are a national charity with **22 locally based teams** across the UK, enabling us to engage with national supporters while maintaining a grassroots connection with local communities.

GivingsEasy™ is our award-winning fundraising and granting platform. All grant applications are made through this bespoke system. Every application undergoes due diligence to ensure it meets our eligibility criteria before moving forward to the decision-making process. Decisions on grants are made by **Local Executive Boards**, consisting of local sector professionals. Each member brings something unique, and their range of backgrounds provides valuable insights that enhance our work and support the distribution of funds.

Our unique structure, operating locally with national gravitas, helps us to be flexible and strategic in our grant-giving and partnerships, and ensures we can respond to issues facing our communities both locally and UK-wide.

The support we receive from Bauer Media is extensive, including access to buildings, HR, legal, operational and advertising functions, as well as substantial donations. This enabled us to deliver a **contribution of 77%** across the East of Scotland in 2025.

BAUER RADIO'S CASH FOR KIDS CHARITIES (SCOTLAND)

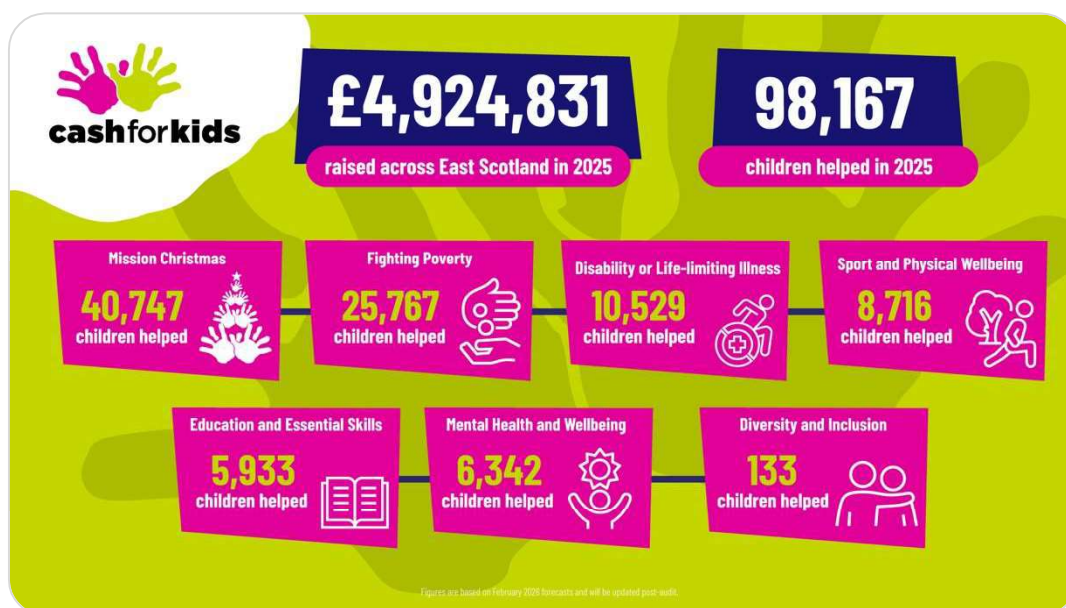
CHAIRMAN'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

2025 Results

2025 was a highly successful year for Cash for Kids, despite the challenges facing the UK and wider world.

The fundraising total delivered across the East of Scotland was an impressive **£4,924,832**, thanks to our amazing donors and supporters. More importantly, this enabled us to support over **98,000 children**. We have a loyal army of supporters and volunteers who help us achieve our goal of helping more children.



Each Cash for Kids team has a local fundraising plan, which differs from region to region. At three points during the year, we run major fundraising campaigns simultaneously: **Cash for Kids Day**, **Sports Challenge** and **Mission Christmas**.

Cash for Kids' biggest fundraising day of the year took place on **Thursday 1st May 2025**, bringing people together to support children and young people facing poverty, illness and challenging life circumstances.

As in 2024, we focused on raising funds to support one key issue – **Holiday Hunger**. When the holidays come around, children and their families who rely on free school meals can really struggle.

The campaign raised **£202,758** in the East of Scotland, helping us provide grants to support more than **29,000** local children via holiday activity and food groups. This gave them the chance to take part in fun activities, socialise with other young people and enjoy a meal.

BAUER RADIO'S CASH FOR KIDS CHARITIES (SCOTLAND)

CHAIRMAN'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Sports Challenge

The Cash for Kids Sports Challenge has been running since **2018**. It was developed in response to a considerable increase in the number of sports clubs applying to Cash for Kids for grants, as they faced funding cuts, difficulties securing team sponsorship and, in some cases, the risk of closure.

The fundraising challenge is designed to **help grassroots sports clubs build new fundraising skills**, with expert guidance from Cash for Kids. Clubs keep everything they raise, so ultimately, they can help more disadvantaged children access sport. In addition to keeping every penny raised, all participating clubs can also receive top-up grants funded by Cash for Kids to further support projects and services.

Together, we are working to secure the long-term future of grassroots sports clubs in communities across East Scotland. In 2025, the campaign provided **£342,448** in funding to support **9,174** children in these areas.



BAUER RADIO'S CASH FOR KIDS CHARITIES (SCOTLAND)

CHAIRMAN'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Mission Christmas

The **UK's largest gift appeal** with one simple mission: that every child wakes up to gifts on Christmas morning. Donors are asked to purchase one extra gift when shopping in-store or online via our Gift List. This campaign gives parents the dignity of being able to wrap gifts for their children and ensures that children and young people not expecting a visit from Santa experience the joy of receiving a gift on Christmas morning.



Donations are delivered to **five Mission Christmas HQs** across the East of Scotland, where in 2025 more than **1,000 volunteers** helped sort gifts for collection by social services, schools and small charities, ready for distribution in time for Christmas. We bulk-buy stock from a network of procurement partners and receive significant discounts on aspirational gifts, making every penny donated stretch as far as possible.

With help from our key partners **B&M**, **Foresters Financial** and **Wickes**, plus many supporters in each local region, Mission Christmas is now the largest gift appeal in the UK. We would also like to thank **The George Michael Fund** for supporting Mission Christmas for the second year running with a donation to purchase stock for the appeal.

This donation was used to purchase gifts for thousands of children.

"This family have been hard working individuals all their lives, until their youngest child became seriously ill 8 months ago, he was admitted to hospital and has since remained an inpatient. Parents gave up work to be at the hospital and be there for their other child. Financial difficulties were significant and buying Christmas gifts was not an option. Mission Christmas saved the day, helping to spread some festive joy to this family."

"Mum told me when she heard the application had been successful that she said she felt there was finally a fairy godmother looking after them. She had said prior to this that neither of her children would have Christmas presents under the tree this year."

BAUER RADIO'S CASH FOR KIDS CHARITIES (SCOTLAND)

CHAIRMAN'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Beneficiary Impact

Our focus is on raising funds and distributing them quickly, with grants awarded quarterly. Beneficiaries praise our efficient application process and strong due diligence, without onerous forms. Our finance team is driven to distribute funds quickly so beneficiaries can be supported at the point of need. We consult our beneficiaries about what they need, rather than being prescriptive, and have a mantra of Listen, Learn, Act.



Six key areas of support



Poverty

"The grant enabled us to provide immediate, practical support to a family in need. We distributed supermarket vouchers, essential food items, and basic toiletries to the family. The family shared that the vouchers allowed them to buy fresh food for the first time in weeks, easing stress and improving wellbeing, and that the toiletries restored dignity during a difficult period. Overall, the grant made a direct and meaningful difference, helping children access essentials, reducing anxiety, and ensuring families felt supported and cared for during challenging circumstances."



Mental Health and Wellbeing

"My child has not made any further threats to life which indicates her mental health has improved. She is coping much better with recent family bereavements and loss and does not constantly ask for the people who have died. She is experiencing less separation anxiety whilst at school."



Sport and Physical Wellbeing

"This support has helped thousands of children stay fit and active and ensured no child is left out regardless of financial status. We have one child in particular who has been in the care system for some time. This child has had many obstacles to face and has not had an easy life. In all the change he has gone through over the last two years, the one thing that has been a constant is his football team and his friends in the team."



Disability and Life-limiting Illness

"We as a family cannot thank you enough. Our boys were sleeping on a mattress on the floor to keep them safe during the night, and now they can sleep comfortably and safely in their new specialist beds. It has improved sleep for them and peace of mind for us that they are safe. We are forever grateful."

BAUER RADIO'S CASH FOR KIDS CHARITIES (SCOTLAND)

CHAIRMAN'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025



Education and Essential Skills

"The impact on our youngest son with his communication device has made a major life-changing difference. He didn't have a voice before so with the grant being successful, he's now able to begin communicating with us. This is something that we were very passionate about. Our son now uses his device everywhere he goes. We're so, so thankful and we couldn't say thank you enough for this because he really needs to be able to communicate. We're able to do things that we couldn't do before, for example the dentist. It's changed life significantly for the better."



Diversity and Inclusion

"As a parent of a child with additional needs, we are so used to being the ones who miss out. There are so many barriers, and often our children are left behind. Because of Cash for Kids, my child was finally able to take part in activities just like other children. Seeing their confidence grow and watching them feel included meant everything to us as a family. This funding gave our children opportunities we never thought possible, and we will be forever grateful."

Beneficiary feedback



BAUER RADIO'S CASH FOR KIDS CHARITIES (SCOTLAND)

CHAIRMAN'S REPORT (CONTINUED)

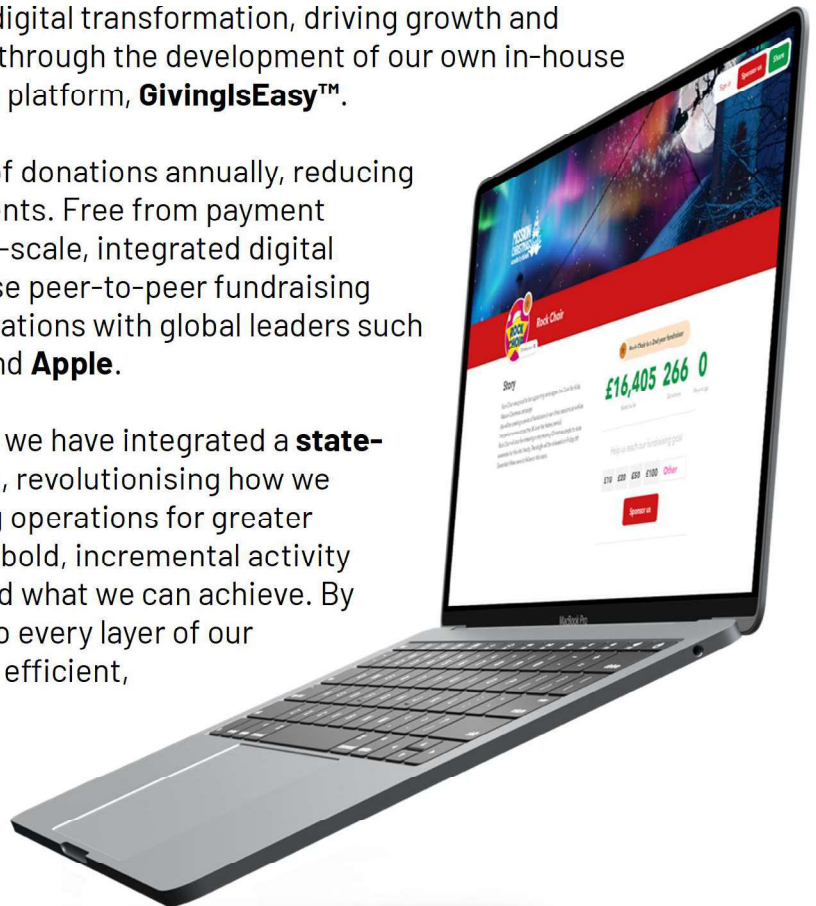
FOR THE YEAR ENDED 31 DECEMBER 2025

Innovation

We have a track record of adapting new technologies to bolster our mission. We are **forward-thinking** in our approach to digital transformation, driving growth and enhancing social impact, particularly through the development of our own in-house digital fundraising and administration platform, **GivingIsEasy™**.

GivingIsEasy™ processes thousands of donations annually, reducing manual tasks and resource requirements. Free from payment bottlenecks, we can now deliver large-scale, integrated digital fundraising appeals, facilitate in-house peer-to-peer fundraising campaigns and create bespoke integrations with global leaders such as **Amazon, Strava, Google, PayPal** and **Apple**.

As part of **"Next Level Cash for Kids"**, we have integrated a **state-of-the-art donor relationship system**, revolutionising how we connect with donors and streamlining operations for greater efficiency. This project embodies the bold, incremental activity that has transformed how we work and what we can achieve. By embedding this innovative system into every layer of our organisation, we have created a more efficient, impactful and donor-centric charity.



BAUER RADIO'S CASH FOR KIDS CHARITIES (SCOTLAND)

CHAIRMAN'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Achievements



Savanta BrandVue 2025

Cash for Kids is the UK's **second most loved children's charity**. This is an important metric, as it demonstrates the deep connection with our values.

Audit and Professional Memberships

We pride ourselves on consistently clean audits and our memberships with the **Fundraising Regulator, Charity Commission** and **OSCR**. We received praise from the auditors on our financial governance.

Awards

Blackbaud Impact Awards 2025

Changemaker (*Raiser's Edge NXT Implementation*) – **WIN**

Next Level Bauer Awards 2025

Purpose (*Wyatt's Walk to Planet Rockstock*) – **Shortlisted**

Charity Times Awards 2025

Finance Team of the Year (*Cash for Kids Central Finance Team*) – **WIN**

Change Project of the Year (*Raiser's Edge NXT Implementation*) – **Shortlisted**

Bauer Audio UK Awards 2025

Team of the Year (*Cash for Kids Team*) – **WIN**

The Innovation Award (*Contactless Giving*) – **WIN**

The Enabler Award (*Cash for Kids Team*) – **Shortlisted**



BAUER RADIO'S CASH FOR KIDS CHARITIES (SCOTLAND)

CHAIRMAN'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Reserves policy

It is the policy of the charity that unrestricted funds, which have not been designated for a specific use, should be maintained at a level equivalent to at least **three to six months of operating costs**. Our current level of reserves in East Scotland is **£2,114,925**. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while considering ways to raise additional funds.

We believe our reserves policy will give our existing and potential funders, donors, beneficiaries and other stakeholders confidence that the charity's finances are being managed properly by demonstrating good stewardship and active financial management. It also manages the risk to our reputation from holding unspent funds at year-end without explanation. The charity has a strategic plan in place that clearly outlines all planned income activities, costs of generating funds, overheads and surplus funds available for granting to beneficiaries. The plans are reviewed and monitored closely, with action plans implemented for any potential drop in income.

Pay & Remuneration

Key Management Personnel

The pay of senior staff is reviewed annually in April and normally increased in accordance with average earnings. Our HR team and Trustees / Directors benchmark against pay levels at other charities in each geographical area. We have a pay structure for regional managers, senior staff and employees. The remuneration benchmark is the mid-point of the range paid for similar roles. If recruitment has proven difficult in the recent past, a market addition is also paid, with the pay maximum no greater than the highest benchmarked salary for a comparable role. Merit awards may be awarded and are directly linked to outstanding year-on-year performance and achievement of stretched targets.

BAUER RADIO'S CASH FOR KIDS CHARITIES (SCOTLAND)

CHAIRMAN'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Thank you

I would like to give my personal thanks to the full Cash for Kids team for being the most hardworking and passionate team of professionals. Their dedication and commitment are key to making a difference for so many struggling families.

Thank you to all our trustees and Local Executive Board members for the time, guidance and support they volunteer to our charity, and to everyone who donated, supported, volunteered and worked with us across the year.

We would not be able to continue our important work without your support.

Sally Aitchison.



Sally Aitchison MBE

Chair of Trustees & Managing Director
Cash for Kids



BAUER RADIO'S CASH FOR KIDS CHARITIES (SCOTLAND)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their annual report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Companies Act 2006, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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)".

Objectives and activities

The objective of the charity is to raise funds to allocate to local charitable and voluntary projects that work directly with children who are disadvantaged, living in poverty, suffering abuse, have life limiting illnesses or need additional support.

We are a grant giving charity helping children and young people 0 to 18 years.

Volunteers

The charity has a bank of volunteers to assist with fundraising campaigns. We would also like to thank the many companies who allow their staff time off to volunteer for us.

Achievements and performance

Significant activities and achievements against objectives

Please refer to the Chairman's report for a review of achievements and performance.

Financial review

The results for the period and financial position of the charity are shown on pages 17 and 18. Total income in the year was £4,924,832 (2024 - £4,520,665) including Gifts in Kind of £1,821,929 (2024 - £1,816,839) and net surplus for the year of £14,760 (2024 - £339,427 loss). The movements in reserves are shown in note 18 to the accounts.

Structure, governance and management

Bauer Radio's Cash for Kids Charities (Scotland) is a company limited by guarantee and a registered charity governed by its Articles of Association - Company number SC376887, Charity number SC041421.

Bauer Radio Limited is the sole member.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Sally Fiona Aitchison MBE (Chair)

Jane Davidson

(Resigned 10 June 2026)

James Martin

Michael Naysmith

Colin Reid

Susan Tate

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Organisational structure

Bauer Radio's Cash for Kids Charities (Scotland) has a board of six directors who meet twice a year and are responsible for the strategy, management and operation of the company.

The day-to-day management of the company is the responsibility of the Regional Charity Manager, Charity Manager, the Chairman, Company Secretary and the Board of directors.

BAUER RADIO'S CASH FOR KIDS CHARITIES (SCOTLAND)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Statement of Trustees' responsibilities

The Trustees, who are also the directors of Bauer Radio's Cash for Kids Charities (Scotland) for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

In accordance with the company's articles, a resolution proposing that Azets Audit Services be reappointed as auditor of the company will be put at a General Meeting.

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 unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees' report was approved by the Board of Trustees.



.....
Sally Fiona Aitchison MBE (Chair)

Chair of Directors

Date: 28th July 2026

BAUER RADIO'S CASH FOR KIDS CHARITIES (SCOTLAND)

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF BAUER RADIO'S CASH FOR KIDS CHARITIES (SCOTLAND)

Opinion

We have audited the financial statements of Bauer Radio's Cash for Kids Charities (Scotland) (the 'Charity') for the year ended 31 December 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2025 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 Companies Act 2006.

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

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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 and Reports) Regulations 2008 requires 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
- sufficient 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.

BAUER RADIO'S CASH FOR KIDS CHARITIES (SCOTLAND)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF BAUER RADIO'S CASH FOR KIDS CHARITIES (SCOTLAND)

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the Charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they 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 charitable company 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 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

BAUER RADIO'S CASH FOR KIDS CHARITIES (SCOTLAND)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF BAUER RADIO'S CASH FOR KIDS CHARITIES (SCOTLAND)

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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.

Azets Audit Services

Sally Cheeney (Senior Statutory Auditor)

For and on behalf of Azets Audit Services, Statutory Auditor

Accountants

Titanium 1
Kings Inch Place
Renfrew
PA4 8WF

06/08/2026

Date:

Azets Audit Services is eligible for appointment as auditor of the Charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

BAUER RADIO'S CASH FOR KIDS CHARITIES (SCOTLAND)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	2	579,170	1,821,929	2,401,099	593,246	1,816,839	2,410,085
Other trading activities	3	1,678,494	835,956	2,514,450	1,521,976	572,900	2,094,876
Investments	4	9,283	-	9,283	15,704	-	15,704
Total income		2,266,947	2,657,885	4,924,832	2,130,926	2,389,739	4,520,665
Expenditure on:							
Raising funds	5	215,298	-	215,298	223,784	-	223,784
Charitable activities	6	2,034,874	2,659,900	4,694,774	2,246,569	2,389,739	4,636,308
Total expenditure		2,250,172	2,659,900	4,910,072	2,470,353	2,389,739	4,860,092
Net income/(expenditure) and movement in funds		16,775	(2,015)	14,760	(339,427)	-	(339,427)
Reconciliation of funds:							
Fund balances at 1 January 2025		2,098,150	5,905	2,104,055	2,437,577	5,905	2,443,482
Fund balances at 31 December 2025		2,114,925	3,890	2,118,815	2,098,150	5,905	2,104,055

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BAUER RADIO'S CASH FOR KIDS CHARITIES (SCOTLAND)

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	13		44,048		44,741
Current assets					
Debtors	14	319,762		346,084	
Cash at bank and in hand		2,351,452		2,128,532	
		2,671,214		2,474,616	
Creditors: amounts falling due within one year	15	(596,447)		(415,302)	
Net current assets			2,074,767		2,059,314
Total assets less current liabilities			2,118,815		2,104,055
The funds of the Charity					
Restricted income funds	18	3,890		5,905	
Unrestricted funds	19	2,114,925		2,098,150	
		2,118,815		2,104,055	

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 28th July 2026



Sally Fiona Aitchison MBE (Chair)
Chair of Directors

Company registration number SC376887 (Scotland)

BAUER RADIO'S CASH FOR KIDS CHARITIES (SCOTLAND)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	23		231,468		(433,797)
Investing activities					
Purchase of tangible fixed assets		(17,831)		(33,439)	
Investment income received		9,283		15,704	
		<u> </u>		<u> </u>	
Net cash used in investing activities			(8,548)		(17,735)
Net cash generated from financing activities			-		-
			<u> </u>		<u> </u>
Net increase/(decrease) in cash and cash equivalents			222,920		(451,532)
Cash and cash equivalents at beginning of year			2,128,532		2,580,064
			<u> </u>		<u> </u>
Cash and cash equivalents at end of year			<u>2,351,452</u>		<u>2,128,532</u>

BAUER RADIO'S CASH FOR KIDS CHARITIES (SCOTLAND)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

Charity information

Bauer Radio's Cash for Kids Charities (Scotland) is a private company limited by guarantee incorporated in Scotland. The registered office is 30 Leith Street, Edinburgh, Midlothian, EH1 3AS.

Each member has undertaken to contribute an amount not exceeding one pound towards any deficit arising in the event of the company being wound up.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The Charity is 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 statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention and include the results of the operations of the charitable company as indicated in the directors' report, all of which are continuing. The principal accounting policies adopted are set out below.

Bauer Radio's Cash for Kids Charities (Scotland) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

The charity has a Risk Register which identifies areas of risk. The Register details the control actions in place and the planned mitigation actions. The Risk Register is regularly reviewed by the Senior Cash for Kids Team and the directors.

All fundraising campaigns have back up contingency plans and cash flow and business plans are reviewed regularly which enables the company to determine any risk and the level of funds available to distribute to beneficiaries.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

BAUER RADIO'S CASH FOR KIDS CHARITIES (SCOTLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

(Continued)

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Gifts in kind have been valued at the cost of the goods donated and recognised as income when received by the charity.

Income from grants towards revenue expenditure are recognised when the charity has entitlement, and the amount can be reliably measured. This is generally the earlier of the charity being notified of the impending distribution or the amount being received. Where performance conditions are attached, recognition occurs once receipt becomes conditional.

Interest is included when receivable by the company.

1.5 Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal obligation to pay for expenditure. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Cost of generating funds are those costs incurred in attracting voluntary income.

Charitable activities include expenditure associated with the delivery of its activities and include both the direct costs and support costs relating to these activities.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

Support costs include central functions and have been allocated on a basis consistent with the use of resources, eg staff costs by time spent on other costs by their usage.

The costs of generating funds comprise the costs incurred in fundraising including publicity and promotion as well as charity auction costs.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20% straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

BAUER RADIO'S CASH FOR KIDS CHARITIES (SCOTLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

(Continued)

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Deferred income relates to funding received in the form of grants and donations which cover a period spanning the year end or have performance related conditions.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

BAUER RADIO'S CASH FOR KIDS CHARITIES (SCOTLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

(Continued)

1.10 Employee benefits

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

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

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	544,170	1,821,929	2,366,099	593,246	1,816,839	2,410,085
Legacies	35,000	-	35,000	-	-	-
	<u>579,170</u>	<u>1,821,929</u>	<u>2,401,099</u>	<u>593,246</u>	<u>1,816,839</u>	<u>2,410,085</u>
Donations and gifts						
Donations - Gifts in Kind	-	1,821,929	1,821,929	-	1,816,839	1,816,839
Donations - Other	350,069	-	350,069	398,117	-	398,117
Gift Aid	194,101	-	194,101	195,129	-	195,129
	<u>544,170</u>	<u>1,821,929</u>	<u>2,366,099</u>	<u>593,246</u>	<u>1,816,839</u>	<u>2,410,085</u>

3 Income from other trading activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fundraising events	<u>1,678,494</u>	<u>835,956</u>	<u>2,514,450</u>	<u>1,521,976</u>	<u>572,900</u>	<u>2,094,876</u>

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Investment income	<u>9,283</u>	<u>15,704</u>

BAUER RADIO'S CASH FOR KIDS CHARITIES (SCOTLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

5 Raising funds

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
<u>Fundraising events</u>		
Auctions	913	600
Walking challenge	-	563
Schools/University/Freshers	-	50
General	730	-
Challenge Event	63	-
Ladies lunch	-	30,007
Mission Christmas	76,014	59,345
CFK Day/CFK Comes Dancing	17,281	18,886
CFK Lottery	6,000	12,000
Winter Warmer	-	372
Awards	20,247	14,274
Sporting/Running Events	59	5,484
Charity Champions	-	467
Corporate Events	11,142	60
Charity Ball	80,986	81,568
Truckness	-	108
Raise & Win	186	-
Emotive Events	1,677	-
	<u>215,298</u>	<u>223,784</u>

Expenses attributable to fundraising are those directly relating to fundraising events including the cost of goods purchased for resale and any goods purchased for sale at auction. All costs in the year are unrestricted (2024 - all unrestricted).

BAUER RADIO'S CASH FOR KIDS CHARITIES (SCOTLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

6 Charitable activities

	2025 £	2024 £
Grant funding of activities (see note 7)	3,766,944	3,830,006
Share of support costs (see note 8)	910,276	788,482
Share of governance costs (see note 8)	17,554	17,820
	<u>4,694,774</u>	<u>4,636,308</u>
Analysis by fund		
Unrestricted funds	2,034,874	2,246,569
Restricted funds	2,659,900	2,389,739
	<u>4,694,774</u>	<u>4,636,308</u>

7 Grants payable

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £
Grants to institutions:						
Poverty	612,972	37,610	650,582	916,752	72,906	989,658
Mental Health & Wellbeing	113,226	-	113,226	26,973	-	26,973
Sport & Physical Wellbeing	26,317	342,447	368,764	30,896	183,888	214,784
Disability or Life Limiting Illness	236,054	-	236,054	360,960	-	360,960
Education & Essential Skills	105,108	127,570	232,678	110,446	42,405	152,851
Diversity & Inclusion	13,367	-	13,367	-	-	-
Mission Christmas Gift in Kind	-	1,821,929	1,821,929	-	1,816,839	1,816,839
Mission Christmas Cash	-	328,329	328,329	-	267,941	267,941
Raise the Roof for Reece	-	2,015	2,015	-	-	-
	<u>1,107,044</u>	<u>2,659,900</u>	<u>3,766,944</u>	<u>1,446,027</u>	<u>2,383,979</u>	<u>3,830,006</u>

All grants and allocations made were payments to benefit needy children and children's organisations. Grants were made to a combination of individual and institutions. More than 98,000 children received funding in the year compared to 93,809 in 2024.

BAUER RADIO'S CASH FOR KIDS CHARITIES (SCOTLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

8 Support costs

	Support costs £	Governance costs £	2025 £	Support costs £	Governance costs £	2024 £
Staff costs	716,347	-	716,347	605,212	-	605,212
Depreciation	18,524	-	18,524	16,368	-	16,368
Premises expenses	36,065	-	36,065	20,391	-	20,391
Bank and visa charges	1	-	1	301	-	301
Telephone	161	-	161	110	-	110
Stationery	2,451	-	2,451	1,338	-	1,338
Marketing materials	12,455	-	12,455	32,801	-	32,801
Travel expenses	12,522	-	12,522	7,439	-	7,439
Employee car and expense costs	27,696	-	27,696	39,979	-	39,979
Other	30,888	-	30,888	20,686	-	20,686
Parking	198	-	198	340	-	340
Collection tins / cans	-	-	-	1,645	-	1,645
Meeting costs / networking	2,537	-	2,537	1,467	-	1,467
Online giving fees	25,698	-	25,698	21,426	-	21,426
Petrol	1,357	-	1,357	625	-	625
Computer costs	23,376	-	23,376	18,354	-	18,354
Audit fees	-	17,554	17,554	-	17,820	17,820
	<u>910,276</u>	<u>17,554</u>	<u>927,830</u>	<u>788,482</u>	<u>17,820</u>	<u>806,302</u>
Analysed between Charitable activities	<u>910,276</u>	<u>17,554</u>	<u>927,830</u>	<u>788,482</u>	<u>17,820</u>	<u>806,302</u>

9 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	17,554	17,820
Depreciation of owned tangible fixed assets	<u>18,524</u>	<u>16,368</u>

10 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

BAUER RADIO'S CASH FOR KIDS CHARITIES (SCOTLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

11 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	13	12

Employment costs

	2025 £	2024 £
Wages and salaries	629,929	550,409
Social security costs	67,193	41,312
Other pension costs	19,225	13,491
	716,347	605,212

The charity considers its key management personnel comprises of the Trustees, the Managing Director, Partnership & Brand Director, Finance Director, National Grants Director and Group Digital Development Director. The Trustees are not remunerated for their role however the total employment benefits including employers pension contributions of the remunerated key management personnel were £51,730 (2024 - £48,182).

Sally Aitchison MBE is the Chairperson of the Board of Trustees and also the Managing Director of Cash for Kids in the UK, a role for which she is remunerated. This is 100% funded by Bauer Media Audio Ltd. The Partnerships and Brand Director is also 88% funded by Bauer Media Audio Ltd.

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

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

BAUER RADIO'S CASH FOR KIDS CHARITIES (SCOTLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

13 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 January 2025	82,159
Additions	17,831
	<u>99,990</u>
At 31 December 2025	
Depreciation and impairment	
At 1 January 2025	37,418
Depreciation charged in the year	18,524
	<u>55,942</u>
At 31 December 2025	
Carrying amount	
At 31 December 2025	<u>44,048</u>
At 31 December 2024	<u>44,741</u>

14 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Prepayments and accrued income	319,762	346,084
	<u>319,762</u>	<u>346,084</u>

15 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Deferred income	16	39,000	41,940
Other creditors		2,979	1,351
Accruals		554,468	372,011
		<u>596,447</u>	<u>415,302</u>

16 Deferred income

	2025 £	2024 £
Other deferred income	39,000	41,940
	<u>39,000</u>	<u>41,940</u>

Deferred income is included in the financial statements as follows:

BAUER RADIO'S CASH FOR KIDS CHARITIES (SCOTLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

16	Deferred income	(Continued)	
		2025 £	2024 £
	Deferred income is included within:		
	Current liabilities	39,000	41,940
	Movements in the year:		
	Deferred income at 1 January 2025	41,940	45,560
	Released from previous periods	(41,940)	(45,560)
	Resources deferred in the year	39,000	41,940
	Deferred income at 31 December 2025	39,000	41,940

17 Retirement benefit schemes

Defined contribution schemes

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £19,225 (2024 - £13,491).

18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2025 £	Incoming resources £	Resources expended £	At 31 December 2025 £
Coats for Kids Appeal	-	37,609	(37,609)	-
Gairloch Appeal	3,890	-	-	3,890
Mission Christmas	-	2,150,258	(2,150,258)	-
Raise the Roof for Reece	2,015	-	(2,015)	-
Schools Challenge	-	127,570	(127,570)	-
Sports Challenge	-	342,448	(342,448)	-
	5,905	2,657,885	(2,659,900)	3,890

BAUER RADIO'S CASH FOR KIDS CHARITIES (SCOTLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

18 Restricted funds

(Continued)

Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
Coats for Kids Appeal	-	84,425	(84,425)	-
Gairloch Appeal	3,890	-	-	3,890
Mission Christmas	-	2,079,020	(2,079,020)	-
Raise the Roof for Reece	2,015	-	-	2,015
Schools Challenge	-	42,406	(42,406)	-
Sports Challenge	-	183,888	(183,888)	-
	<u>5,905</u>	<u>2,389,739</u>	<u>(2,389,739)</u>	<u>5,905</u>

BAUER RADIO'S CASH FOR KIDS CHARITIES (SCOTLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

18 Restricted funds

(Continued)

Gairloch Appeal - The deaths of three children, in August 2015, after a canoeing accident devastated the small communities where they lived.

The money raised was allocated and distributed in consultation with the families of the children and representatives of the communities involved.

Coats for Kids - Coats for Kids provides vouchers for deprived children who are without winter clothes. Applied for through Social Services workers and professionals working with children who live in poverty.

Mission Christmas - This campaign ensures that no children go without Christmas presents at Christmas time. Gifts and toys are distributed via referrals that come in from Social Workers/Women's Aid/Homeless Units, Doctors, and Police.

Schools Challenge - The Schools Challenge is a campaign aimed at giving schools grants to help funding shortfalls. The financial support assists in providing kit, equipment and help towards larger projects that help disabled and disadvantaged children. The schools benefited from grants which helped to provide IT equipment, purchase kit for sports and social clubs, build a sensory garden and create a school library amongst a number of further projects.

Schools are briefed on fundraising rules and regulations, and they are guided on how to fundraise and integrate in their communities.

They get all their fundraising back plus a boost from Cash for Kids to help them become sustainable in the future. School budgets are stretched harder than they have ever been with so many schools having to sacrifice the basis whilst still being expected to deliver outstanding education. The Schools Challenge provides a huge opportunity to tackle budget restraints and help schools thrive.

Sports Challenge - The Sports Challenge is aimed at giving underprivileged Sports Clubs/Groups help and guidance on fundraising so that they eventually become self-sustainable. It is run in a competition format of a Raise and Win, as these groups love this element and are very competitive in nature. There is always a "financial top up prize" as an extra to the funds they generate themselves via our platforms.

The financial support assists in providing kit, equipment, and help towards larger projects that help disabled and disadvantaged children.

Sports groups/clubs benefited from grants which helped to purchase kit, uniforms, minibuses, travel to competitions (that financial constraints prohibited in the past) reduced subscriptions or free entry - to make the clubs more accessible and inclusive for all etc.

Sports clubs are briefed on fundraising rules and regulations and we guide them on how to fundraise and integrate in their communities, showing them how to engage corporate support too, and the importance of being self-sustainable for the future of their clubs for their communities and the children who access them.

Sports Clubs are now more confident in their fundraising approaches and are getting more competent in their fundraising.

Raise the Roof for Reece - Reece is a young boy who was diagnosed with CLN2 type Batten disease which is a rare neurodegenerative condition that is incurable and untreatable. Reece went from being a ball of energy to losing his mobility and speech and is fed through a tube. The disease has also left him with childhood dementia.

The family home did not have a large enough downstairs room for a hospital bed and all the equipment Reece needed and the local council ruled out an extension to the property. Reece's mum started fundraising for a specially adapted pod to be attached to the house which would allow Reece to live within easy access to the rest of the house via the ground floor. MFR Cash for Kids set up a Peer-to-Peer page on the Giving is Easy site in order to raise much needed funds to provide the specifically adapted living space known as a Fit Pod.

BAUER RADIO'S CASH FOR KIDS CHARITIES (SCOTLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
General funds	2,098,150	2,266,947	(2,250,172)	2,114,925
	<u>2,098,150</u>	<u>2,266,947</u>	<u>(2,250,172)</u>	<u>2,114,925</u>
Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	2,437,577	2,130,926	(2,470,353)	2,098,150
	<u>2,437,577</u>	<u>2,130,926</u>	<u>(2,470,353)</u>	<u>2,098,150</u>

20 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 December 2025:			
Tangible assets	44,048	-	44,048
Current assets/(liabilities)	2,070,877	3,890	2,074,767
	<u>2,114,925</u>	<u>3,890</u>	<u>2,118,815</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:			
Tangible assets	44,741	-	44,741
Current assets/(liabilities)	2,053,409	5,905	2,059,314
	<u>2,098,150</u>	<u>5,905</u>	<u>2,104,055</u>

BAUER RADIO'S CASH FOR KIDS CHARITIES (SCOTLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

21 Control

Authorised representatives

The member may by resolution of its directors authorise such person (or persons) as it thinks fit, to act as its representative at any meeting of the company and the person (or persons) so authorised shall be entitled to exercise the same powers on behalf of the member as the member could exercise if it was an individual member of the company.

Members

The number of members of the Charity is one. The Member is Bauer Radio Limited (01394141) or its successors or assigns.

Directors

Unless otherwise determined by the Member, the number of Directors shall not be less than three but shall not be subject to any maximum.

Subject to the prior consent of the Member, the Directors shall have power at any time to appoint any person to be a Trustee.

A person shall not be entitled to act as a Director, whether on a first or any subsequent entry into office, until he has signed a declaration of acceptance and willingness to act in accordance with the terms of the Memorandum & Articles of Association.

22 Related party transactions

Transactions with related parties

Cash for Kids is a charity promoted and administered by Bauer Radio Limited, and 3 (2024 - 3) of the Directors of Cash for Kids were also employees for Bauer Radio during the year.

During the year Bauer Radio Limited recharged costs of £739,138 (2024 - £657,932) to Cash for Kids. The costs were in connection with employing staff to administer the charity and other administration costs. At the year end Cash for Kids owed Bauer Radio Limited £282,546 (2024 - £194,018).

BAUER RADIO'S CASH FOR KIDS CHARITIES (SCOTLAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

23	Cash generated from/(absorbed by) operations	2025 £	2024 £
	Surplus/(deficit) for the year	14,760	(339,427)
	Adjustments for:		
	Investment income recognised in statement of financial activities	(9,283)	(15,704)
	Depreciation and impairment of tangible fixed assets	18,524	16,368
	Movements in working capital:		
	Decrease/(increase) in debtors	26,322	(29,241)
	Increase/(decrease) in creditors	184,085	(62,173)
	(Decrease) in deferred income	(2,940)	(3,620)
	Cash generated from/(absorbed by) operations	<u>231,468</u>	<u>(433,797)</u>

24 Analysis of changes in net funds

The Charity had no material debt during the year.