APPENDIX 2

Enter charity name below

Bairnecessities Baby Bank

Enter SC No. below

SC050423

OSCR Scottish Charity Regulator

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Da01	Month	Year		Day	Month	Year
	27	January	2025		26	January	2026

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	20,796				20,796	31,934
Legacies					-	
Grants	32,227	39,500			71,727	
Receipts from fundraising activities	1,357				1,357	1,173
Gross trading receipts					-	
Income from investments other than land and buildings	796				796	660
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	116
					-	
A1 Sub total	55,176	39,500	-	-	94,676	33,883
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	55,176	39,500	-	-	94,676	33,883
A3 Payments						
Expenses for fundraising activities	15				15	438
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	20,266	17,588			37,854	10,798
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination	200				200	-
Preparation of annual accounts					-	-
Legal costs					-	857
Other					-	-
					-	-
A3 Sub total	20,481	17,588	-	-	38,069	12,093
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	20,481	17,588	-	-	38,069	12,093
Net receipts / (payments)	34,695	21,912	-	-	56,607	21,790
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	34,695	21,912	-	-	56,607	21,790

APPENDIX 2

Bairnecessities Baby Bank **SC050423**

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	47,409	17,437			64,846	43,056
	Surplus / (deficit) shown on receipts and payments account	34,695	21,912			56,607	21,790
						-	
						-	
	Cash and bank balances at end of year	82,104	39,349	-	-	121,453	64,846
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

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

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	HQ building under renovation	Unrestricted		365,000	
	Insurance Value				
		Total	-	365,000	-

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

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

Signed by one or two trustees on behalf of all the trustees	**Signature**	**Print Name**	**Date of approval**
		KAREN BROWN	25 October 2026

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Section C Notes to the Accounts

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

Our charity provides pre-loved baby equipment and clothes from birth to 18 months. We also need to buy new mattresses and stair gates to ensure they are safe. We also purchase other baby equipment and toiletries. At the end of 2024, we took on our first employee, so need to raise funding for salaries. We are currently in the process of renovating our new HQ building and work is now underway. This year we have raised a considerable amount of funding in order to be able to do the renovations necessary which will largely take place during 2026. In the meantime we still need to rent storage space at the cost of £400 per month. We need to pay for building and liability insurance.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
		Total	-

C3a Trustee remuneration

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

C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	x

C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

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

C6 Other information

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Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Local Giving	1,815				1,815	1,286
St Fergus Gas Terminal	2,505				2,505	
Yorkshire Building Society	2,500				2,500	
100 Club	370				370	492
BP	4,000				4,000	
Local Voice	4,000				4,000	
NDCA/ Cloffrickford	1,300				1,300	700
Other	4,306				4,306	3,156
Deer and and District Farmers						2,000
Save the Children						1,200
National Lottery						20,000
Asda						600
The Wood Foundation						2,500
					-	
Total	20,796	-	-	-	20,796	31,934
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
Aberdeenshire Council - Just Transition		37,500			37,500	
STV Appeal	2,000				2,000	
Albert Hunt - Core Costs - inc salaries		2,000			2,000	
Tesco	500				500	
Postcode Lottery	5,239				5,239	
Save the Children	2,188				2,188	
SSE Thermal	2,000				2,000	
Granite Heart	300				300	
Bank of Scotland	10,000				10,000	
Barr	10,000				10,000	
Total	32,227	39,500			71,727	-
	-	-			-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	116
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	116
	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Salaries & Pensions	-	17,588			17,588	2,563
Rent/Rates/insurance	6,869				6,869	4,899
Utilities/Phone/Internet etc	1,782				1,782	428
Accounts Software	230				230	222
Local Giving Annual Cost	180				180	180
Staionery/Advertising etc	130				130	
Purchases of items for distribution to families	1,811				1,811	2,072
Payroll Costs	107				107	71
Build costs	9,117				9,117	
Miscellaneous	41				41	363
					-	
Total	20,266	17,588	-	-	37,854	10,798
	reference error	-	-	-	-	-

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Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	20,796				20,796	11,934
Legacies					-	
Grants	32,227				32,227	
Receipts from fundraising activities	1,357				1,357	1,173
Gross trading receipts					-	
Interest	796				796	660
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	116
Sub total	55,176	-	-	-	55,176	13,883
					-	
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	55,176	-	-	-	55,176	13,883
					-	
Payments						
Expenses for fundraising activities	15				15	438
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	20,266				20,266	8,235
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	200				200	
Preparation of annual accounts					-	
Legal costs					-	857
					-	
					-	
Sub total	20,481	-	-	-	20,481	9,530
					-	
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
					-	
Total payments	20,481	-	-	-	20,481	9,530
					-	
Net receipts / (payments)	34,695	-	-	-	34,695	4,353
Transfers to / (from) funds					-	
Surplus / (deficit) for year	34,695	-	-	-	34,695	4,353
					-	

Nature and purpose of funds

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Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	20,000
Legacies					-	
Grants	39,500				39,500	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	39,500	-	-	-	39,500	20,000
					-	
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	39,500	-	-	-	39,500	20,000
					-	
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	17,588				17,588	2,563
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	17,588	-	-	-	17,588	2,563
					-	
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
					-	
Total payments	17,588	-	-	-	17,588	2,563
					-	
Net receipts / (payments)	21,912	-	-	-	21,912	17,437
Transfers to / (from) funds					-	
Surplus / (deficit) for year	21,912	-	-	-	21,912	17,437
					-	

Nature and purpose of funds