

Bauer Radio's Cash for Kids Charities (Scotland)
(A Company Limited by Guarantee)

Directors' report and financial statements
for the year ended 31 December 2022

Registered number SC376887

Charity number SC041421

Bauer Radio's Cash for Kids Charities (Scotland)
(A Company Limited by Guarantee)

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Bauer Radio's Cash for Kids Charities (Scotland)
(A Company Limited by Guarantee)

Company information

Directors Sally Fiona Aitchison MBE (Chair)
Michael Naysmith
Jane Davidson
Colin Reid
Susan Tate
James Martin

Secretary Tracey Lynas

Auditors Henderson Loggie LLP
11-15 Thistle Street
Edinburgh
EH2 1DF

Bankers Bank of Scotland plc

Registered office Radio Forth
30 Leith Street
Edinburgh
EH1 3AS

Company number SC376887

Charity number SC041421

Bauer Radio's Cash for Kids Charities (Scotland)
(A Company Limited by Guarantee)

Directors' Report

The directors present their report together with the financial statements of the charitable company for the year ended 31 December 2022.

The company information set out on page 1 forms part of this report. This report is prepared in accordance with the Memorandum and Articles of Association of the company and the accounting policies set out in note 1 to the financial statements. They also comply with the Charities and Trustees Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulation 2006 (as amended) and Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing the financial statements in accordance with FRS 102 applicable in the UK and Republic of Ireland (effective 1 January 2021).

Principal Activity

The principal activity of the charitable company in the period under review was 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.

Structure, Governance and Management

Constitution

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.

Organisation and Decision-Making Process

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.

Overview

Cash for Kids is Bauer Media Audio's own Charity. We are a national charity with 22 locally based teams across the UK. This gives us the opportunity to engage with national companies whilst maintaining a grass roots connection with local communities. This structure means we can guarantee that funds raised locally will be distributed in the local area.

Our Mission is to improve the lives of disadvantaged children and young people in our communities. We are a grant giving charity helping children and young people 0 to 18 years. We will grant to help children who are disadvantaged, living in poverty, suffering abuse, have life limiting illnesses or need additional support.

Bauer Media UK is part of the wider Bauer Media Group and is the No.1 UK Publisher and the No.1 Digital Commercial Audio broadcaster. An entertainment network of iconic and innovative multi-platform brands reaching 25 million consumers using insight and instinct to tell stories that are relevant to audiences and advertisers alike delivering cultural impact.

No other media owner has the range and diversity of brands and audiences that Bauer has, it is this breadth and depth of cultural connections with audiences that makes Bauer truly different.

Directors' Report

To support this, Bauer strives towards creating a culture at work in which diversity is appreciated and supported, where opportunities are open to all, where people treat each other with respect and get the same in return. We want our culture to support the highest standards of behavior everywhere we operate.

The support we receive from Bauer Media is extensive and it is this support that enables us to deliver a minimum contribution of 80%. In 2022 this figure was 83%. Our teams are all focussed on how important it is to control costs. We operate strict guidelines for margins on events to ensure we are delivering events for fundraising and not showcasing.

2022 was a very successful year for Cash for Kids despite the challenges that the Cost-of-Living crisis brought. The fundraising total delivered was an impressive £4,670,551. Most importantly this has enabled us to help over 96,693 children in the East of Scotland.

Annually we have two major pillar campaigns for fundraising aligned to Bauer audio. Cash for Kids Day and Mission Christmas. In addition, we also deliver two further pillars activated across the UK simultaneously. Every team has their own business plan to deliver fundraising growth and each local region delivers many activities that are exclusive.

We would also like to share how proud we are that Cash for Kids have been voted the UK's 6th most loved children's charity in the Brand Vue annual survey. We have moved up 3 places from 2021 and sit ahead of many national children's charities. This is a survey carried out by Savanta with a sample of 60,000 people.

We offer donors integrity and visibility, strong governance, and a high contribution level.

We would like to thank the full Cash for Kids team for their outstanding response in 2022. Their passion and commitment were the key to making a difference to so many struggling families.

We would also like to thank everyone who donated and worked with us across the year. We couldn't have done it without that support.

Grant making policy

We have appointed a Head of Granting. This role has responsibility for due diligence on all applications processes, Consistency of eligibility criteria across all territories, Impact reporting and working with our digital team to develop further our application platform on Giving is Easy to ensure ease of application and minimise those who are not eligible to apply.

We have 5 types of grants:

Cost-of-living, General grants, Mission Christmas, Extraordinary, Sports and Schools Challenges.

Six key areas of support:

Poverty, Mental Health and Wellbeing, Sport and Physical Wellbeing, Disability and Life Limiting Illness, Education and Essential Skills, Diversity, and Inclusion.

Bauer Radio's Cash for Kids Charities (Scotland) (A Company Limited by Guarantee)

Directors' Report

Objectives

- The core objectives of Bauer Radio's Cash for Kids Charities is to raise funds and then grant the funds out to children who fulfil our criteria of being sick or underprivileged. We grant to individuals, groups and charities.
- To manage and develop leading local Children's Charities and become the local children's charity of choice, delivering excellence and transparency to beneficiaries, donors and key stakeholders
- Increase revenue year on year and carry out quarterly grant rounds
- To deliver a minimum 80% contribution
- Increased focus on corporate donations, regular giving, legacies and funding from charitable trusts
- Share best practice
- People and Structure
- Digital
- Granting and Impact

Review of Charity's Activities in the Period

Bauer Radio's Cash for Kids Charities is the registered umbrella brand for Bauer Radio's network of charities which operate across 22 local areas within the UK.

Each local 'Cash for Kids' brand is established to channel the caring of the local community into the welfare of their own youngsters. We will guarantee that money raised in each local area will be granted locally.

Our Mission is to respond to the needs of the children in our communities. We aspire to enable all children to live life to the full and to achieve their potential.

With cash raised and donated locally, each charity guarantees that generous donations from listeners and the community will go to bring, hope, healing or happiness to a child.

Cash for Kids is a national charity with regional hubs delivering local impact on a national scale.

Achievements and Performance

Mission Christmas is the biggest toy appeal in the UK. This campaign was created to ensure that every child could enjoy the childhood joy of a gift on Christmas morning. The Bauer radio stations engage their listeners to buy an additional gift when out Christmas shopping and drop it off at one of the many designated drop off points.

Alternatively, they can donate cash which we can then use to purchase gifts. Often this will be for babies and teenagers as these are the groups we get the least gifts donated for. The addition of our partnership with Amazon Business has enhanced the options for donating. Working with Amazon we create a Gift List of discounted toys and gifts which people can purchase online. These are delivered directly to our 22 warehouses across the UK.

The toys and gifts are then distributed to the children who would otherwise wake up to nothing. We work very closely with Social Services, schools, medical professionals, and the Police to ensure that the children and the families who need help are identified. Individuals and families cannot apply directly. The majority of applications are made by social services and head teachers.

We have a team of 6,000 volunteers who come into the warehouses and sort and segregate the gifts and toys into the anonymised orders received. These are then collected and distributed to the families.

With support from our key partners, B & M, Foresters Financial and Wickes plus many supporters in each local region we were able to distribute gifts and toys to 37,528 children across the East of Scotland.

Directors' Report

Achievements and Performance (continued)

We continue to focus on ensuring we give visibility to our donors of where their money is going and how it is helping children and young people reach their potential. Their priority is that they understand the charity is well governed and that their generous donations will get to the children fast.

Fundraising is driven by fundraisers and the relationships that they develop with their donors, and I would like to thank our teams for their success in working with all our supporters.

Cash for Kids are grant making charities and we believe that the funds raised should be granted out regularly to allow our donors the opportunity to have the visibility of where their money is going and how it is impacting on children's lives. This also allows our beneficiaries regular access to necessary funding whether this is for an individual or a group/project.

Cash for Kids will help any child up to the age of 18 years who is disadvantaged or needing additional support to achieve their potential. The diversity of the grants demonstrates that we are a charity fulfilling a growing need that is not supported by other charities.

Confidence in our Technology and Innovation

At Cash for Kids, we recognise the need for maintaining a strong focus on digital technology, it is central to our vision for a streamlined, efficient, progressive charity right across the UK. When we made the decision to invest in development of our in-house systems our goal was to create digital platforms that delivered the greatest value for our investment while offering our beneficiaries, supporters, and teams the very best user experience bespoke to our brand and vision. Keeping this purpose central in our approach to development and the adoption of new technology ensures we can continue to increase efficiency while creating powerful tools for our teams to better serve our supporters and distribute the funds raised.

In addition to the day-to-day value this generates for both fundraising and operations, it provides us with a foundation to respond quickly to new challenges and opportunities as they arise. We have successfully taken innovations from conception to delivery in a matter of weeks instead of months or years. The latest exciting investment in technology is with a new partnership with Blackbaud where we will be integrating Raiser's Edge NXT into Giving is Easy. **Blackbaud Raiser's Edge NXT** — the first truly comprehensive cloud-based fundraising and donor management software solution built specifically for charities, and This will enhance our donor relationship Management, align with our finance functions, and offer further ease of working to our team.

Reserves policy

It is the policy of the directors that unrestricted funds which have not been designated for a specific use should be maintained at a level of at least six months of operating costs.

Operating costs are fixed overhead costs such as Salary/Pension/National Insurance/Company Cars and Premises expenses. This figure is £243k and our current level of reserves is £245,000. The directors 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 consideration is given to ways in which additional funds may be raised.

We believe our reserves policy will give our existing and potential funders, donors, beneficiaries, and other stakeholder's confidence that the charity's finances are being properly by demonstrating good stewardship and active financial management. It also manages the risk to our reputation from holding unspent funds at the year-end without explanation

The charity has a strategic plan in place which 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 on a very tight basis and action plans are implemented for any potential drop in income.

Directors' Report

Financial review

The results for the period and financial position of the company are as shown on pages 12 and 13. Total income in the year was £4,670,551 (2021 - £5,121,488) and net income for the year of £48,831 (2021 £459,606). The movements in reserves are shown in notes 13 and 14 to the accounts.

The charity has a strategic plan in place which 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 on a very tight basis and action plans are implemented for any potential drop in income.

Pay and Remuneration of the Charity's Key Management Personnel

The pay of senior staff is reviewed in April annually and normally increased in accordance with average earnings. Our HR team and the Trustees/Directors benchmark against pay levels of 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 but is directly linked to outstanding year on year performance and achievement of stretched targets.

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.

Risk management

The directors have identified the major risks to which Bauer Radio's Cash for Kids Charities (Scotland) could be exposed, in particular those related to the operations and finances of the company, in order to satisfy themselves that systems are in place to mitigate the company's exposure to the major risks.

The major risks identified were:

- Data protection laws - strict controls to ensure full GDPR compliance
- Events organised that may bring the charity into disrepute (by a third party);
- Supporters being seriously injured at an event; and
- Cost of Living Crisis

These have been mitigated using a controls-based approach including the induction of new starters, confidentiality agreements, staff PVG checks and event safety training. Risk assessments and systems are locked down restricting access to data.

Full GDPR training has been completed by all Cash for Kids staff. This was delivered by Bauer Media legal compliance and assets Director. Annual refresher training is mandatory.

Bauer Radio's Cash for Kids Charities (Scotland)
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Directors' Report

Going Forward

- Bauer Radio's Cash for Kids Charities (Scotland) operates a national and local strategy. The growth strategy continues to be a combination of innovative campaigns and centrally driven group initiatives delivered locally.
- The charity teams are focussed on developing corporate partnerships to adopt Cash for Kids as their chosen charity. This involves a menu of fundraising options:
 - Pillar activity which includes Cash for Kids Day and Mission Christmas
 - Match funding
 - Volunteering hours
 - Challenge events
 - Regular Giving
 - Local Events
- The mission for 2023 is that Cash for Kids continues to be at the heart of every radio station and is considered as an integral part of every campaign and initiative.

Company tax status

The company has charitable status in terms of Section 505 of the Income and Corporation Taxes Act 1988.

Directors

The directors of the company at the date of this report are as shown on page 1.

Related parties

Cash for Kids is a charity promoted and administered by Bauer Radio Limited. A summary of transactions with Bauer Radio Limited and other related parties are set out in note 16 to the financial statements.

Statement as to disclosure of information to Auditors

So far as the directors are aware, there is no relevant information (as defined by Section 418 of the Companies Act 2006) of which the charitable company's auditors are unaware, and each director has taken all the steps that they ought to have taken as a director in order to make them aware of any audit information and to establish that the charitable company's auditors are aware of that information.

Auditors

Pursuant to Section 487 of the Companies Act 2006, the auditor will be deemed to be reappointed and Henderson Loggie LLP will therefore continue in office.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

This report was approved by the directors on28th July.. 2023.

Signed on behalf of the directors



Sally Aitchison MBE

Chair of directors and Managing Director
Bauer Radio's Cash for Kids Charities (Scotland)

Bauer Radio's Cash for Kids Charities (Scotland)
(A Company Limited by Guarantee)

Statement of directors' responsibilities

The directors (who are the trustees of the charity for the purposes of charity law) are responsible for preparing the annual 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 directors to prepare financial statements for each financial year. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable United Kingdom 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 company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006, 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Bauer Radio's Cash for Kids Charities (Scotland)
(A Company Limited by Guarantee)

Independent auditor's report to the directors and members 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 'charitable company') for the period ended 31 December 2022 which comprise statement of financial activities, balance sheet, cash flow statement 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 and United Kingdom Accounting Standards, including FRS 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 2022 and of its incoming resources and application of resources, including its income and expenditure, for the period 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, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended)

Basis of 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 company 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 the provisions available for small entities, 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 directors' 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 directors 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 directors 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.

Bauer Radio's Cash for Kids Charities (Scotland)
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Independent auditor's report to the directors and members of Bauer Radio's Cash for Kids Charities (Scotland) (continued)

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Director's Report which includes the Directors' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of directors

As explained more fully in the statement of directors' responsibilities, the directors 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 directors 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 directors 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 directors 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 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts 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.

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 misstatement in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, are detailed below.

As part of our planning process:

- We enquired of management the systems and controls the charity has in place, the areas of the financial statements that are mostly susceptible to the risk of irregularities and fraud, and whether there was any known, suspected or alleged fraud. Management informed us that there were no instances of known, suspected or alleged fraud;
- We obtained an understanding of the legal and regulatory frameworks applicable to the Company. We determined that the following were most relevant: The Data Protection Act 2018; Health and Safety; employment law (including the Working Time Directive); and compliance with the UK Companies Act and Charity Law.

Bauer Radio's Cash for Kids Charities (Scotland)
(A Company Limited by Guarantee)

Independent auditor's report to the directors and members of Bauer Radio's Cash for Kids Charities (Scotland)

- We considered the incentives and opportunities that exist in the company, including the extent of management bias, which present a potential for irregularities and fraud to be perpetrated, and tailored our risk assessment accordingly; and
- Using our knowledge of the company, together with the discussions held with management at the planning stage, we formed a conclusion on the risk of misstatement due to irregularities including fraud and tailored our procedures according to this risk assessment.

The key procedures we undertook to detect irregularities including fraud during the course of the audit included:

- Enquiries with management about any known or suspected instances of non-compliance with
- laws and regulations, including GDPR and employment law, and fraud;
- Review of correspondence with regulators including OSCR;
- Reviewing minutes of meetings of those charged with governance;
- Challenging assumptions and judgements made by management in their significant accounting estimates;
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness.

Owing to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK). For instance, the further removed non-compliance is from the events and transactions reflected in the financial statements, the less likely the auditor is to become aware of it or to recognise the non-compliance.

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.

Use of our report

This report is made solely to the members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charity's directors, as a body, in accordance with Section 44 (1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the members and the charity's directors 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, its members as a body and its directors as a body, for our audit work, for this report, or for the opinions we have formed.



Keith Macpherson (Senior Statutory Auditor)

For and on behalf of Henderson Loggie LLP

Chartered Accountants

Statutory Auditors

Eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

11-15 Thistle Street

Edinburgh

EH2 1DF

..... 31 July 2023

Bauer Radio's Cash for Kids Charities (Scotland)
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Statement of financial activities incorporating income and expenditure account for the year ended 31 December 2022

	Note	Unrestricted funds £	Restricted Funds £	Total funds 2022 £	Unrestricted funds £	Restricted funds £	Total funds 2021 £
Income:							
Donations	3	597,633	1,550,685	2,148,318	802,583	1,353,194	2,155,777
Income from other trading activities:							
Fundraising event income	4	1,213,305	1,307,690	2,520,995	1,534,751	1,428,243	2,962,994
Investment income		1,238	-	1,238	2,717	-	2,717
Total income		1,812,176	2,858,375	4,670,551	2,340,051	2,781,437	5,121,488
Expenditure:							
Costs of raising funds:							
Fundraising events	5	651,132	-	651,132	544,950	-	544,950
Expenditure on charitable activities:							
Grants	6	1,103,187	2,867,401	3,970,588	1,294,665	2,822,267	4,116,932
Total expenditure		1,754,319	2,867,401	4,621,720	1,839,615	2,822,267	4,661,882
Net income/(expenditure) and net movement in the funds for the year		57,857	(9,026)	48,831	500,436	(40,830)	459,606
Total funds brought forward		2,386,339	14,931	2,401,270	1,885,903	55,761	1,941,664
Total funds carried forward		2,444,196	5,905	2,450,101	2,386,339	14,931	2,401,270

There were no recognised gains or losses for the financial year other than the surplus recognised above.

All income and expenditure derive from continuing activities.

Bauer Radio's Cash for Kids Charities (Scotland)
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Balance sheet as of 31 December 2022

	Note	£	2022 £	£	2021 £
Fixed assets					
Tangible assets	10		20,885		18,116
Current assets					
Debtors	11	244,938		142,087	
Cash at bank and in hand		2,587,760		2,851,631	
			2,832,698	2,993,718	
Creditors					
Amounts falling due within one year	12	403,482		610,564	
Net current assets			2,429,216		2,383,154
Total assets less current liabilities			2,450,101 =====		2,401,270 =====
Funds					
Unrestricted funds	13		2,444,196		2,386,339
Restricted funds	14		5,905		14,931
			2,450,101 =====		2,401,270 =====

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the board of directors on **28th July** 2023 and were signed on its behalf by:



Sally Aitchison MBE
Director

The notes on pages 15 to 31 form part of these financial statements

Bauer Radio's Cash for Kids Charities (Scotland)
(A Company Limited by Guarantee)

Statement of cash flows for the year ended 31 December 2022

	Note	2022 £	2021 £
Cash flows by operating activities:			
Net cash (outflow)/inflow provided by operating activities	18	(253,312)	1,005,588
		<hr/>	<hr/>
Cash flows from investing activities:			
Interest income		1,238	2,717
Purchases of tangible assets		(11,797)	(12,756)
		<hr/>	<hr/>
Net cash used in investing activities		(10,559)	(10,039)
		<hr/>	<hr/>
Change in cash and cash equivalents in the reporting period		(263,871)	995,549
Cash in cash equivalents at 1 January 2022		2,851,631	1,856,082
		<hr/>	<hr/>
Cash in cash equivalents at 31 December 2022		2,587,760	2,851,631
		=====	=====

1 Accounting policies

Status of the company and liability of members

Bauer Radio's Cash for Kids Charities (Scotland) is a company limited by guarantee of its members and does not have a share capital. 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.

Company information

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

Basis of accounting

The financial statements are 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 financial statements have been prepared in accordance with applicable accounting standards and the 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 (FRS102) - Charities SORP (FRS102), the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102) and the Companies Act 2006.

Bauer Radio's Cash for Kids Charities (Scotland) meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

Going concern

The charity has a Risk Register which identifies areas of risk. The Register details the control actions in place 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, cash flow and business plans are reviewed regularly which enables the company to determine any risk and the level of grants available to distribute to beneficiaries.

At the time of approving the financial statements, the directors have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for at least 12 months from the date of approval of the financial statements. There are no material uncertainties that may cast doubt upon the going concern assumption. They have taken the ongoing cost of living crisis into consideration in their assessment and are comfortable that this does not pose a long-term threat to their activities.

Notes to the financial statements (continued)

1 Accounting policies (continued)

Income

Grants

Grants towards revenue expenditure are credited to revenue in the year to which they relate.

Other income

All other income has been recognised on the basis of entitlement, certainty and measurement.

Donations and fundraising income is included when received by the charity.

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

Interest receivable

Interest is included when receivable by the company.

Pension costs

Bauer Radio Limited operates a defined contribution pension scheme on behalf of the company. Payments made to the scheme are charged against profits and represent contributions payable by the company.

Resources expended and irrecoverable VAT

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 and 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.

Restricted funds are funds subject to specific conditions of use, which may be declared by the donor or with their authority (eg. by the restrictive wording of an appeal). These are restricted income funds expendable at the discretion of the organisation in furtherance of a particular activity, such as fees for a specific project, and funds raised for particular client groups or activities.

Unrestricted funds are expendable at the discretion of the organisation in furtherance of the objectives of Bauer Radio's Cash for Kids Charities (Scotland).

Transfers from a restricted fund will only occur with consent of the donor or person who granted the Declaration of trust in the company's favour.

Grants

Grants comprise those paid in the accounting period and, when applicable, include grants payable in future periods where there exists a legal obligation to make such payments.

Notes to the financial statements (continued)

1 Accounting policies (continued)

Statement of financial activities

This statement, produced to comply with the Statement of Recommended Practice is incorporated in the income and expenditure account as there is no additional information on movements in capital resources.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided on all fixed assets at rates calculated to write off the cost of each asset evenly over its expected useful life.

Equipment, fixtures and fittings - 20% straight line

Debtors

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

Cash at bank and in hand

Cash at bank and cash in hand includes cash and cash held in a deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charitable company 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 and provisions are normally recognised at their settlement amount after allowing for any trade discount.

Financial instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Deferred income

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.

2 Auditor's Remuneration

	2022	2021
	£	£
Audit services	8,170	7,716
	=====	=====

Bauer Radio's Cash for Kids Charities (Scotland)
(A Company Limited by Guarantee)

Notes to the Financial statements (continued)

3 Donations

	Unrestricted £	Restricted £	2022 £
Donations – Gifts in kind	-	1,550,685	1,550,685
Donations – Other	398,859	-	398,859
Gift aid	198,774	-	198,774
	<u>597,633</u>	<u>1,550,685</u>	<u>2,148,318</u>
	=====	=====	=====

	Unrestricted £	Restricted £	2021 £
Donations - Gifts in kind	184,901	1,353,194	1,353,194
Donations - other	423,141	-	423,141
Gift Aid	194,541	-	194,541
	<u>802,583</u>	<u>1,353,194</u>	<u>2,155,777</u>
	=====	=====	=====

4 Fundraising event income

	Unrestricted £	Restricted £	2022 £
CFK Day	-	255,684	255,684
Charity Champions	41,221	-	41,221
Cycle Rides/Cyclathon	37,682	-	37,682
Ladies Lunch	118,071	-	118,071
Golf Tournament	10,629	-	10,629
Mission Christmas	576,629	423,745	1,000,374
Auction	11,880	-	11,880
CFK Lottery	16,688	-	16,688
Concerts	7,730	-	7,730
Recycling	94,683	-	94,683
Charity Wills	24,370	-	24,370
Schools/University/Freshers	-	61,289	61,289
Sporting Events	-	146,392	146,392
Walking Events	17,500	-	17,500
Challenge Events	67,385	-	67,385
Grants / Trusts	-	336,300	336,300
Winter Warmer Campaign	12,804	84,280	97,084
Firewalk	12,353	-	12,353
Awards	59,401	-	59,401
SuperVan	104,279	-	104,279
	<u>1,213,305</u>	<u>1,307,690</u>	<u>2,520,995</u>
	=====	=====	=====

Bauer Radio's Cash for Kids Charities (Scotland)
(A Company Limited by Guarantee)

Notes to the Financial statements (continued)

4 Fundraising event income (continued)

	Unrestricted £	Restricted £	2021 £
CFK Day / COVID-19 Appeal	332,031	500	332,531
Charity Champions	48,774	-	48,774
Cycle Rides/Cyclathon	50,517	-	50,517
Panto/Theatre Collections	-	10,000	10,000
Golf Tournament	14,266	-	14,266
Mission Christmas	693,535	257,195	950,730
Auction	8,420	-	8,420
CFK Lottery	17,916	-	17,916
5K a Day Challenge	19,286	-	19,286
Recycling	67,272	-	67,272
Charity Wills	33,638	-	33,638
Schools/University/Freshers	25,365	142,214	167,579
Sporting Events	-	52,526	52,526
Walking Events	27,749	-	27,749
Challenge Events	45,483	-	45,483
Grants/Trusts	150,499	898,588	1,049,087
Winter Warmer Campaign	-	67,220	67,220
	<u>1,534,751</u>	<u>1,428,243</u>	<u>2,962,994</u>
	=====	=====	=====

5 Cost of raising funds

	2022 £	2021 £
Fundraising events		
Auctions	960	-
Golf days	1,136	1,848
Running Event	-	45
Walking Challenge	4,613	416
Schools/University/Freshers	24	-
Charity Champions	595	117
Recycling	-	30
Challenge Event	1,527	1,500
Ladies lunch	42,140	(1,600)
Concerts	25	-
Mission Christmas	36,338	40,720
CFK Lottery	12,000	12,000
CFK Day	4,456	192
Cycle Events	546	940
Winter Warmer	1,478	-
Community Grants	911	-
Corporate Events	122	-
Firewalk	114	-
Awards	11,588	-
Supervan	2,467	-
Sporting Event	1,119	-
Support costs (see note 7)	528,973	488,742
	<u>651,132</u>	<u>544,950</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 (2021 - all unrestricted).

Bauer Radio's Cash for Kids Charities (Scotland)
(A Company Limited by Guarantee)

Notes to the financial statements (continued)

6 Grants and allocations

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.

96,693 children received funding in the year compared to 98,236 in 2021.

Purpose of grant	2022 Unrestricted £	2022 Restricted £	2022 Total £	2021 Unrestricted £	2021 Restricted £	2021 Total £
General	5,596	-	5,596	-	-	-
Wheelchairs	8,734	-	8,734	11,718	-	11,718
Trikes / Go Carts / Quad bikes	3,905	-	3,905	8,789	-	8,789
Sensory room	24,445	-	24,445	24,225	-	24,225
Beds / bedding	6,461	-	6,461	3,859	-	3,859
Holidays	-	-	-	559	-	559
Special needs	82,172	-	82,172	66,280	-	66,280
Garden furniture / play area	3,148	-	3,148	3,001	-	3,001
Welfare / activities	35,880	-	35,880	13,758	-	13,758
Panto / theatre	18,630	-	18,630	14,107	10,000	24,107
Computer equipment	900	-	900	2,664	-	2,664
Cerebral palsy	28,977	-	28,977	49,449	-	49,449
Epilepsy	5,371	-	5,371	16,180	-	16,180
Furniture	1,839	-	1,839	2,226	-	2,226
Schools / Clubs / Youth groups	106,646	61,289	167,935	134,360	142,214	276,574
Blind / visually impaired	5,301	-	5,301	5,038	-	5,038
Sport	72,357	146,392	218,749	6,438	62,579	69,017
Family / individual	-	-	-	250	-	250
Autism	102,078	-	102,078	118,462	-	118,462
Christmas Appeal GIK	-	1,550,685	1,550,685	184,901	1,353,194	1,538,095
Christmas Appeal cash	-	423,745	423,745	-	257,195	257,195
Hospitals	600	-	600	3,010	-	3,010
Winter Appeal Fund	29,537	336,300	365,837	87,930	838,938	926,868
Learning disabilities / behavioural	1,585	-	1,585	250	-	250
Cancer	8,649	-	8,649	14,177	-	14,177
Spinal	-	-	-	2,448	-	2,448
Refuge	-	-	-	742	-	742
Diabetes	2,008	-	2,008	3,816	-	3,816
Homeless	500	-	500	973	-	973
Clothing	-	-	-	19,092	-	19,092
Christmas Party	5,133	-	5,133	-	-	-
Appliances	510	-	510	3,472	-	3,472
Carried forward	560,962	2,518,411	3,079,373	802,174	2,664,120	3,466,294

Bauer Radio's Cash for Kids Charities (Scotland)
(A Company Limited by Guarantee)

Notes to the financial statements (continued)

6	Grants and allocations (continued)	2022 Unrestricted £	2022 Restricted £	2022 Total £	2021 Unrestricted £	2021 Restricted £	2021 Total £
	Brought forward	560,962	2,518,411	3,079,373	802,174	2,664,120	3,466,294
	Respite Homes	-	-	-	7,450	-	7,450
	Muscular Dystrophe	12,051	-	12,051	-	-	-
	Poverty Covid 19	45,640	264,710	310,350	-	-	-
	Abuse / neglect	9,161	-	9,161	12,720	-	12,720
	Educational	9,821	-	9,821	2,900	-	2,900
	Flooring	-	-	-	1,722	-	1,722
	Deaf / hearing impaired	450	-	450	410	-	410
	Nursery	5,333	-	5,333	8,041	-	8,041
	Psychological Illness/Brain Damage	-	-	-	7,810	-	7,810
	Communication Aids	4,282	-	4,282	3,370	-	3,370
	Mobility	1,165	-	1,165	-	-	-
	Downs syndrome	4,013	-	4,013	5,123	-	5,123
	Bereavement	4,720	-	4,720	12,674	-	12,674
	Mental Health	14,464	-	14,464	32,592	-	32,592
	Disabilities	35,796	-	35,796	63,559	-	63,559
	Day Trips/Outings	35,644	-	35,644	17,884	-	17,884
	ADHD	9,023	-	9,023	5,132	-	5,132
	Poverty	134,406	84,280	218,686	126,102	71,812	197,914
	Prosthetic Limbs	-	-	-	(600)	-	(600)
	Skills Development	6,576	-	6,576	3,000	-	3,000
	Summer grants	50,328	-	50,328	102,485	-	102,485
	CFK Appeal Covid-19	-	-	-	(7,354)	26,647	19,293
	Uniformed Organisations	4,000	-	4,000	274	-	274
	Music Therapy Room	16,810	-	16,810	11,675	-	11,675
	Hospice	-	-	-	3,128	-	3,128
	Residential	3,341	-	3,341	11,825	-	11,825
	Neuro Development	5,000	-	5,000	-	-	-
		<u>972,986</u>	<u>2,867,401</u>	<u>3,840,387</u>	<u>1,234,096</u>	<u>2,762,579</u>	<u>3,996,675</u>
		130,201	-	130,201	60,569	59,688	120,257
		<u>1,103,187</u>	<u>2,867,401</u>	<u>3,970,588</u>	<u>1,294,665</u>	<u>2,822,267</u>	<u>4,116,932</u>
	Support costs (note 7)						

Bauer Radio's Cash for Kids Charities (Scotland)
(A Company Limited by Guarantee)

Notes to the financial statements (continued)

7 Support costs	Cost of raising funds	Expenditure on charitable activities	2022	Cost of raising funds	Expenditure on charitable activities	2021
	£	£	£	£	£	£
Salaries	354,810	88,702	443,512	339,667	84,917	424,584
Employers NI	38,424	9,606	48,030	34,483	8,621	43,104
Pension costs	9,526	2,384	11,910	8,640	2,160	10,800
Recruitment costs	1,560	390	1,950	1,098	274	1,372
Premises expenses	10,796	2,699	13,495	9,225	2,306	11,531
Bank and Visa charges	192	48	240	52	13	65
Telephone	548	137	685	619	155	774
Stationery	981	245	1,226	1,069	267	1,336
Marketing materials	8,275	2,069	10,344	6,208	1,552	7,760
Travel expenses	2,254	563	2,817	649	162	811
Employee car and expense costs	34,612	8,653	43,265	20,346	5,087	25,433
Other	9,768	2,442	12,210	3,385	846	4,231
Parking	5,817	1,454	7,271	7,660	1,915	9,575
Collection tins / cans	1,330	332	1,662	589	147	736
Meeting costs / networking	1,618	404	2,022	278	70	348
Online giving fees	19,367	4,842	24,209	23,504	5,876	29,380
Petrol	1,069	267	1,336	399	100	499
Depreciation	7,222	1,806	9,028	8,441	2,110	10,551
Computer costs	12,634	3,158	15,792	14,714	3,679	18,393
Governance costs:						
Legal and professional fees	-	-	-	-	-	-
Audit fee	8,170	-	8,170	7,716	-	7,716
Total	528,973	130,201	659,174	488,742	120,257	608,999
	=====	=====	=====	=====	=====	=====

Bauer Radio's Cash for Kids Charities (Scotland)
(A Company Limited by Guarantee)

Notes to the financial statements (continued)

8 Directors remuneration

The directors of the organisation have received no remuneration or reimbursement of expenses during either year.

9 Staff costs	2022	2021
	£	£
Wages and salaries	443,512	424,584
Social security costs	48,030	43,104
Pension costs	11,910	10,800
Recruitment costs	1,950	1,372
	505,402	479,860
	=====	=====

The average number of employees employed by the charity during the year was 13 (2021 - 13). No employee received remuneration of over £60,000 per annum in either year.

The charity considers its key management personnel comprises of the Trustees, the Operations 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 £30,169 (2021 - £27,487).

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 funded is 100% funded by Bauer Radio Ltd. Emma Brown has responsibility for Marketing and Communications, a role which is also 100% funded by Bauer Radio Ltd.

10 Tangible assets	Equipment, fixtures & fittings
	£
Cost	
At 1 January 2022	76,326
Additions	11,797
	88,123
At 31 December 2022	88,123
Depreciation	
At 1 January 2022	58,210
Charge for the year	9,028
	67,238
At 31 December 2022	67,238
Net book value	
At 31 December 2022	20,885
	=====
At 31 December 2021	18,116
	=====

Bauer Radio's Cash for Kids Charities (Scotland)
(A Company Limited by Guarantee)

Notes to the financial statements (continued)

11 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	244,938	142,087
	=====	=====

12 Creditors

	2022	2021
	£	£
Amounts falling due within one year:		
Accruals	367,382	249,574
Deferred income	36,100	360,990
	-----	-----
	403,482	610,564
	=====	=====
Deferred income	2022	2021
	£	£
At 1 January 2022	360,990	-
Released in year	(360,990)	-
Received in year	36,100	360,990
	-----	-----
	36,100	360,990
	=====	=====

Deferred income relates to monies received in advance in respect of future events due to take place. Deferred income in 2021 relates to grants received in the year relating to the current year.

13 Unrestricted funds

	£
Opening balance at 1 January 2022	2,386,339
Income for the year	1,812,176
Expenditure for the year	(1,754,319)

Closing balance at 31 December 2022	2,444,196
	=====
	£
Opening balance at 1 January 2021	1,885,903
Income for the year	2,340,051
Expenditure for the year	(1,839,615)

Closing balance at 31 December 2021	2,386,339
	=====

Bauer Radio's Cash for Kids Charities (Scotland)
(A Company Limited by Guarantee)

Notes to the financial statements (continued)

14	Restricted funds	Opening balance £	Income in year £	Expenditure in year £	Transfer from Unrestricted funds £	Total at 31 December 2022 £
	Cash for Kids Day Basic Essentials Campaign	9,026	255,684	264,710	-	-
	Coats for Kids Appeal	-	84,279	84,279	-	-
	Gairloch Appeal	3,890	-	-	-	3,890
	Mission Christmas	-	1,974,430	1,974,430	-	-
	Raise the Roof for Reece	2,015	-	-	-	2,015
	Schools Challenge	-	61,290	61,290	-	-
	Sports Challenge	-	146,392	146,392	-	-
	Winter Essentials Appeal	-	169,820	169,820	-	-
	Winter Fund Appeal	-	166,480	166,480	-	-
		<u>14,931</u>	<u>2,858,375</u>	<u>2,867,401</u>	<u>-</u>	<u>5,905</u>
		=====	=====	=====	=====	=====

Bauer Radio's Cash for Kids Charities (Scotland)
(A Company Limited by Guarantee)

Notes to the financial statements (continued)

14	Restricted reserves	Opening balance £	Income in year £	Expenditure in year £	Transfer from Unrestricted funds £	Total at 31 December 2021 £
	Cash for Kids Day Basic Essentials Campaign	35,173	500	26,647	-	9,026
	Coats for Kids Appeal	4,592	67,220	71,812	-	-
	Consultancy Grant Received	-	59,688	59,688	-	-
	Gairloch Appeal	3,890	-	-	-	3,890
	Mission Christmas	-	1,610,389	1,610,389	-	-
	Raise the Roof for Reece	2,015	-	-	-	2,015
	Relaxed Panto	-	10,000	10,000	-	-
	Schools Challenge	-	142,215	142,215	-	-
	Sports Challenge	10,053	52,525	62,578	-	-
	Winter Essentials Appeal	38	412,120	412,158	-	-
	Winter Warmer	-	426,780	426,780	-	-
		<u>55,761</u>	<u>2,781,438</u>	<u>2,822,267</u>	<u>-</u>	<u>14,931</u>
		=====	=====	=====	=====	=====

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.

Relaxed Panto

This money was received in order to take children with disabilities to a relaxed pantomime which they could otherwise not be able to experience.

Notes to the financial statements (continued)

14 Restricted reserves (continued)

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.
Raise the Roof for Reece	<p>Reece is a young boy who was diagnosed with CLN2 type Batten disease which is a rare neurodegenerative condition that is incurable and untreatable. Over the course of the year 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.</p> <p>The family home did not have a large enough downstairs room for a hospital bed and all the equipment Reece will need in the near future 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.</p>
Schools Challenge	<p>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.</p> <p>Schools are briefed on fundraising rules and regulations, and they are guided on how to fundraise and integrate in their communities.</p> <p>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 basics whilst still being expected to deliver outstanding education. The Schools Challenge provides a huge opportunity to tackle budget restraints and help schools thrive.</p>

Notes to the financial statements (continued)

14 Restricted reserves (continued)

Winter Warmer

The appeal was initially launched after the charity received a significant number of applications in its quarterly grant funding programme from families requesting funding to purchase winter clothing for their children. With this in mind, Cash for Kids decided to launch an annual Winter Warmer appeal and asked their supporters to donate to directly support children that would otherwise go without to access warm winter clothing. Working with social workers, school teachers, community groups and other professionals working directly with vulnerable children to identify those children who are in need of new winter clothing.

**Winter Essentials Appeal
– Funded by Scottish Government**

The purpose of this campaign is to help families meet their needs over the Christmas and Winter period. Cash for Kids worked with community groups, small charities, and organisations across Scotland to distribute funds of up to £100 per child to meet needs for basic essential such as food, fuel, warm clothing, phone top ups and toiletries as well as Christmas gifts.

**Cash for Kids Day Basic Essentials
Campaign**

Funds were used to support local families coping with the Cost of Living crisis. The appeal fund enabled us to provide a grant of £35 to families with children, helping them with the basic essentials such as food, clothing and heating.

**Scottish Government Consultancy
Grant**

We received funding from Scottish Government to Fund Administrative costs and overheads to assist us with the delivery of processing and distributing funds to beneficiaries for both the Winter Essentials Appeal and the Covid 19 Basic Essentials Appeal.

Notes to the financial statements (continued)

14 Restricted reserves (continued)

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 are very competitive by 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.

Bauer Radio's Cash for Kids Charities (Scotland)
(A Company Limited by Guarantee)

Notes to the financial statements (continued)

15 Analysis of net assets between funds

	Unrestricted £	Restricted £	Total £
2022			
Cash at bank	2,575,768	11,992	2,587,760
Other net assets	(131,572)	(6,087)	(137,659)
	<u>2,444,196</u>	<u>5,905</u>	<u>2,450,101</u>
	=====	=====	=====
2021			
Cash at bank	2,832,818	18,813	2,851,631
Other net assets	(446,479)	(3,882)	(450,361)
	<u>2,386,339</u>	<u>14,931</u>	<u>2,401,270</u>
	=====	=====	=====

16 Related party transactions

Cash for Kids is a charity promoted and administered by Bauer Radio Limited, and 3 (2021 – 3) of the Directors of Cash for Kids were also employees of Bauer Radio during the year.

During the year Bauer Radio Limited recharged costs of £543,502 (2021 - £479,869) 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 £78,931 (2021 - £79,626).

17 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 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.

Bauer Radio's Cash for Kids Charities (Scotland)
(A Company Limited by Guarantee)

Notes to the financial statements (continued)

18 Reconciliation of net income to net cash from operating activities

	2022 £	2021 £
Net income for the reporting period	48,831	459,606
Depreciation charges	9,028	10,551
Investment income shown in investing activities	(1,238)	(2,717)
Decrease/(increase) in debtors	(102,851)	94,667
(Decrease)/increase in creditors	(207,082)	443,481
	<hr/>	<hr/>
Net cash provided by operating activities	(253,312) =====	1,005,588 =====

18 Capital Commitments

	2022 £	2021 £
Contracted for but not yet incurred	30,785 =====	- =====