TIDDLYWINKS CENTRE

England & Wales · Charity number 1079765

Details

Other names	ARBOURTHORNE TIDDLY-WINKS CLUB
Status	Registered
Legal form	Charitable company
Company number	03808850
Registered	2000-03-09
Register	View on the Charity Commission register

Contact

Address	The Tiddlywinks Centre 7 Eastern Drive Sheffield S2 3WP
Phone	01142531377
Email	admin@tiddlywinkscentre.org.uk
Website	www.tiddlywinkscentre.org.uk

Activities

Objects: THE CHARITY'S OBJECTS ('OBJECTS') ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING: THE OBJECTS OF THE CHARITY ARE TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN AND FAMILIES IN SHEFFIELD AND SURROUNDING AREAS BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN BY: OFFERING APPROPRIATE FACILITIES, ACTIVITIES AND TRAINING COURSES, TOGETHER WITH THE RIGHT OF PARENTS AND CARERS TO TAKE RESPONSIBILITY FOR AND TO BECOME INVOLVED IN THE ACTIVITIES, ENSURING SUCH ACTIVITIES OFFER OPPORTUNITIES FOR ALL CHILDREN, REGARDLESS OF MEANS, SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS. ENCOURAGING THE UNDERSTANDING OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS IN THE AREA OF BENEFIT. PROVIDING FACILITIES AND SUPPORT SERVICES IN THE INTERESTS OF SOCIAL WELFARE FOR SUCH CHILDREN AND THEIR FAMILIES WITH A VIEW TO IMPROVING THE CONDITIONS OF LIFE OF SUCH PERSONS. [NOTHING IN THE ARTICLES SHALL AUTHORISE AN APPLICATION OF THE PROPERTY OF THE CHARITY FOR PURPOSES WHICH ARE NOT CHARITABLE IN ACCORDANCE WITH SECTION 7 OF THE CHARITIES AND TRUSTEE INVESTMENT (SCOTLAND) ACT 2005 AND/OR SECTION 2 OF THE CHARITIES ACT (NORTHERN IRELAND) 2008.]

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Activities: Tiddlywinks Centre provides a local sustainable service, building a charitable business based on income generation which is not dependent on grant funding. We offer families living in Arbourthorne and surrounding areas of Sheffield quality childcare, and family support services. Providing services Monday to Friday, 8 am-6 pm, all year round to support families.

Classification

- **How:** Provides Human Resources, Provides Services
- **What:** Education/training, The Prevention Or Relief Of Poverty, Economic/community Development/employment
- **Who:** Children/young People, People With Disabilities

Geography

- Sheffield City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£499,215	£493,384	-	-
2024-03-31	£417,043	£447,916	-	-
2023-03-31	£393,407	£417,846	-	-
2022-03-31	£410,145	£468,502	-	-
2021-03-31	£431,587	£468,964	-	-

Trustees

Name	Role	Appointed
Caroline Beattie		
JANICE ROBINSON		2011-12-31
Jayne Harrison		2025-05-08
Michelle Coward		2025-05-08
Nadine Wynter		2019-01-17
Nicola Ann Talbot		2023-06-22

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TIDDLYWINKS CENTRE

England & Wales - Charity number 1079765

Accounts

Registered Charity Number: 1079765
Company number: 03808850

Tiddlywinks Centre

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

For the year ended 31 March 2025

Tiddlywinks Centre

Contents

	Page
Legal and administrative information	1
Trustees' annual report	2 - 7
Independent examiner's report	8
Statement of financial activities	9
Balance sheet	10
Notes to the accounts	11 - 17

Tiddlywinks Centre

Legal and administrative information
for the year ended 31 March 2025

Previous names
Arbourthorne Tiddly-winks Club

Trustees/Directors

Janice Robinson	Chair	
Michelle Coward	Treasurer	Appointed 8 May 2025
Nadine Wynter		
Caroline Beattie		
Nicola Talbot		
Jayne Harrison		Appointed 8 May 2025
Sarah Newton		Removed 8 May 2025
Jim Linfoot		Resigned 8 May 2025

Company Secretary
Christine Plant

Management team

Tracey Thompson	Centre Manager
Fay Haughton	Assistant Manager
Carol Ryan	Finance Officer
Christine Plant	Business and Project Development Coordinator

Charity number
1079765

Company number
03808850

Registered office
7 Eastern Drive
Sheffield
S2 3WP

Accountants
Seven Hills Accountants Limited
57 Burton Street
Sheffield
S6 2HH

Tiddlywinks Centre

Trustees' annual report
For the year ended 31 March 2025

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ended 31 March 2025 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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) issued in October 2019.

Objectives, activities and public benefit
The objects of the charity are to enhance the development and education of children and families in Sheffield and surrounding areas by encouraging parents to understand and provide for the needs of their children by:

- offering appropriate facilities, activities and training courses, together with the right of parents and carers to take responsibility for and to become involved in the activities, ensuring such activities offer opportunities for all children, regardless of means, sex, sexual orientation, race or of political, religious or other opinions.
- Encouraging the understanding of the needs of such children and their families and promoting public interest in and recognition of such needs in the area of benefit.
- Providing facilities and support services in the interests of social welfare for such children and their families with a view to improving the conditions of life of such persons.

We provide a local community service, building a charitable business based on income generation which is not dependant on grant funding. We offer families living in Arbourthorne and surrounding areas of Sheffield a quality childcare and family support service. Each year we host several open days through the year to encourage the local families and the wider community to visit the centre and experience the services on offer. A consultation is carried out annually to seek the views of its users.

Tiddlywinks Centre ethos;

- To be a multipurpose centre at the hub of the community
- To act as a catalyst for economic renewal in Arbourthorne
- To help break the poverty cycle for children and families

The charity aims to address the following issues:

- Local parents / carers face a range of barriers to improving their family's standard of living and future prospects.
- Local parents / carers need access to flexible, affordable childcare in order to support a return to work or education.
- Many children starting school in the area are currently judged as not ready to engage with and benefit from school.
- Pre-school children need a safe and stimulating environment to develop their confidence and interest in learning and in building relationships.

Objectives, activities and public benefit – continued
Core Business of Tiddlywinks Centre achieves:

- Local parents / carers have access to flexible, affordable childcare which supports a return to work or education.
- All children starting school from Tiddlywinks are ready to engage with and benefit from school.
- Pre-school children enjoy a safe and stimulating environment in which they develop physical, emotional and social skills, capabilities and confidence.

In setting our objectives and planning our activities the trustees have given careful consideration to the Charity Commission's public benefit guidance, especially with regards to charging fees.

Structure, governance and management
The organisation is a company limited by guarantee and a registered charity. The charity's governing documents are its Memorandum and Articles of Association.

The charity was incorporated as a company limited by guarantee without share capital, on 16 July 1999 and the charity was formed on 9th March 2000 under a Trust deed registered with the Charity Commission. The articles of association were changed on 8 January 2018 to reflect the current practice of the organisation.

The charity is organised so that the trustees and its Management Team meet regularly to manage its affairs.

The Board meets every 8 weeks and is made up of local people, parents and other associated professionals. At each meeting key senior staff attend and present management and financial reports. The agendas are set by the senior management team and approved by the chairperson.

The Centre has a clear management structure in place to manage the charity/company. The day-to-day management of the charity is delegated to the Management Team. The Management Team meet weekly. The trustees approve all major expenditure.

The company has no share capital and in the event of the Charity being dissolved, every member promises to pay £1 towards the cost of dissolution and the liabilities incurred by the charity.

Activities and achievements 2024-2025

Tiddlywinks Centre currently has just over 110 families on the register. The Centre is Ofsted registered to deliver up to 65 childcare places. Currently we offer 55 places, this figure is based on current demand. Families access the Centre's services for a number of reasons. From parents requiring quality childcare to enable them to access work and training, families requiring quality care to widen their child's world and experience of play and development opportunities, to families living in crisis needing holistic support for the whole family.

The child occupancy is monitored closely on a monthly basis. Making sure we meet family demand and maximise income generation. This information is reported to the Board of Trustees each meeting. We have an overall target of 80%. This fluctuates over the year dependant on uptake. Overall occupancy for 2024-25 was between 65%-95%.

Tiddlywinks Centre has built up an excellent reputation within Arbourthorne & across Sheffield for providing quality childcare and family support services. Families who access the Centre come from a wide range of backgrounds from families living on the poverty line, struggling to exist within the benefit system, to families in employment trying to find the work/life balance. The Centre continues to focus on supporting local families to enter into training or seek employment to escape the cycle of poverty. Tiddlywinks Centre continues to work closely with other support agencies across the city to support all our families.

Tiddlywinks Centre facilitates several events throughout the year to welcome the whole family in to experience the Centre and what we have to offer. At these events we try to gather views to feed into planning for the future. Families & parent's views are very important to us so we can continue to deliver services that reflect the needs of the community. Tiddlywinks Centre gather families & parent's views throughout the year.

Staffing

The Centre currently has a strong staff team of 23. A high percentage of the staff team are local people or those who started on apprenticeships, and have become qualified staff working within the Centre. We continue to hold a very strong staff retention record. Tiddlywinks Centre believes in personal development, encouraging staff to access training to enhance their skills, knowledge and experience. We provide a programme of staff training. A number of staff have achieved a degree level qualification. Tiddlywinks has an ethos of providing training & employment opportunities to local people.

Over the last few years' recruitment has become extremely difficult and a real concern across the childcare industry. The rise of the minimum wage and the lack of investment from the government has impacted on recruitment of experienced and qualified staff.

Apprenticeships

As part of our charitable aims, we offer apprenticeship opportunities for local people to gain employment skills and achieve a childcare qualification. This apprentice scheme is delivered in partnership with Sheffield College. We currently have 2 young people on the apprenticeship scheme.

Volunteers: Tiddlywinks Centre supports local people by offering volunteer opportunities.

SEN
The Centre continues to be committed to providing additional support to children and families needing SEN support. However, each year the Centre is experiencing an increasing number of children requiring very high levels of support due to complex SEN needs. In response to this growing demand we have had a standalone SEN support post since January 2022. Tiddlywinks continues to invest in this post to meet the challenges of supporting children with low and high complex needs who attend the Centre.

This additional support means a higher staff to child ratio, the level of reporting and monitoring means another extra cost to the Centre. SEN grants are available from Sheffield City Council to support children but these grants can take many months to secure and only cover the additional costs of the childcare support. Not the cost of the SEN post, reporting, monitoring or meeting attendance required by Centre staff.

Safeguarding
There has always been an underlying need for some families in the local area who require additional support including social services intervention. This is one of the main reasons the Centre has prioritised the raising of additional funding to enable us to provide tailored family support initiatives directly to the most vulnerable. Supporting families to stay together and meet the challenges each individual family faces.
This year we have linked with a project to provide families with one to one support to access training and other support resources available across Sheffield.

Funding
The Centre's strategy to seek additional funding to extend and implement new support services to target the most vulnerable families continued throughout 2024-26.

A Hungry Little Ones grant enabled the Centre to provide free lunches to support families. This funding was sourced through Sheffield City Council's local funding pots.

Sheffield Town Trust kindly allowed the redistribution of £4,000 of funding given towards the Appleby House project which is currently on hold. We have successfully reassigned the funding to purchase equipment & resources to enhance our children's play experiences.

Sheffield Church Burgess requested the return of the £4,000 given towards the Appleby House project to be returned and invited tiddlywinks Centre to reapply for future funding.

Future development plans
Tiddlywinks Centre will place on hold plans to develop and build a new community building (Appleby House) on site to concentrate on securing current service delivery. Tiddlywinks Centre will instead focus on plans to develop and extend family support initiatives. We have a robust funding strategy in place to secure funding to deliver tailored family support services to our most vulnerable children & families. Tiddlywinks Centre still envisions a new community house development to be a cradle to grave support service for the local community in the future but not at the present time. We will still be ready to respond if government policy changes and investment in the local community and families becomes available.

Financial review & Reserves Policy
Tiddlywinks Centre Board of Trustees agreed again this year to not schedule any significant spend from reserves. Reviewing the current financial situation in April 2024 the decision was taken to try and maintain the current level of reserves in these challenging financial times.

Tiddlywinks Centre will again draw up a funding strategy to seek funding for new initiatives & activities, for equipment to enhance the services already delivered by the Centre and for any repairs or refurbishments that might be required in the 2025-2027 period.

Tiddlywinks Centre predicted a better financial year for the 2024-25 period. We are extremely pleased to break even this year meeting all the delivery costs and hopefully adding to the current reserves pot. As a charitable business, we continue to follow a programme of cost saving measures to minimise any impact we may experience including a review of fees, and a revised staffing plan. We hope the effect of the government's increase in funding to support families to return to work, will recognise the need to increase the hourly childcare rate to providers to reflect the true cost of delivery and will mean a continuing increase in income for the Centre.

Unfortunately, we are extremely disappointed with government changes to the minimum wage, coupled with the significant increase in employer's national insurance contributions. This has had a massive impact on all future budgets as the Centre's main cost is staffing.

Reserves Policy
The Board of trustees review the reserves policy yearly. They considered the current risks to the organisation. Understanding the need to balance, protect the existing operational activities, whilst needed to invest in the Centre's future to grow and diversify income streams. The charity needs to grow to reflect and meet the needs of the local community. The policy is based on risk probability and impact.

The free reserves target is £130,000 based on estimated closure costs plus additional for key building repairs. The free reserves (general funds excluding fixed assets) at 31 March 2025 were £164,765.

In addition, £544,842 was held in designated funds - £509,842 relating to the cost of the building, and £35,000 which had been set aside for match funding future building developments (Appleby House). This future project, Appleby House was put on hold in September 2022 as the charity recognised the challenges currently facing the sector and a need to concentrate on securing sustainable services. This project remains on hold.

Trustees' responsibilities in relation to the financial statements
The charity trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the 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 business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to 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 the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Small Companies Statement
This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The trustees declare that they have approved the Trustees' annual report above on 25 September 2025.

Signed on behalf of the directors by:



Janice Robinson
Trustee

Independent examiner's report to the directors of Tiddlywinks Centre ('the Company')

I report to the charity directors on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the directors of the Company you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to organisations preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

S Lightfoot

Sarah Lightfoot, FCA DChA
Seven Hills Accountants Limited
57 Burton Street
Sheffield
S6 2HH

13 October 2025

Tiddlywinks Centre

Statement of financial activities (incorporating the income and expenditure account)
for the year ended 31 March 2025

	Notes	General fund £	Designated funds £	Restricted funds £	2025 Total £	2024 Total £
Income from:						
Donations and legacies	**2**	362	-	-	362	5,784
Charitable activities	**3**	496,846	-	-	496,846	408,385
Investments - bank interest		2,007	-	-	2,007	2,874
Total income		**499,215**	**-**	**-**	**499,215**	**417,043**
Expenditure on:						
Charitable activities	**4**	469,176	17,309	6,899	493,384	447,916
Total expenditure		**469,176**	**17,309**	**6,899**	**493,384**	**447,916**
Net income/(expenditure)		**30,039**	**(17,309)**	**(6,899)**	**5,831**	**(30,873)**
Transfers	**12**	4,356	-	(4,356)	-	-
Net movement in funds		**34,395**	**(17,309)**	**(11,255)**	**5,831**	(30,873)
Reconciliation of funds:						
Total funds brought forward		130,370	562,151	13,369	705,890	736,763
Total funds carried forward		**164,765**	**544,842**	**2,114**	**711,721**	**705,890**

The statement of financial activities includes all gains and losses recognised in the year. All of the charitable company's operations are classed as continuing.

The prior year Statement of Financial Activities by fund is provided in note 16.

Tiddlywinks Centre

Balance Sheet

As at 31 March 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	**8**	509,842	527,151
Total fixed assets		509,842	527,151
Current assets			
Debtors	**9**	3,660	4,501
Cash at bank and in hand		210,782	184,098
Total current assets		214,442	188,599
Creditors: amounts falling due within one year	**10**	(12,563)	(9,860)
Net current assets		201,879	178,739
Total assets less current liabilities		711,721	705,890
Creditors: amounts falling due after one year		-	-
Total net assets		**711,721**	**705,890**
Represented By			
FUNDS			
General funds		164,765	130,370
Designated funds	**11**	544,842	562,151
Total unrestricted funds		709,607	692,521
Restricted funds	**12**	2,114	13,369
Total charity funds	**13**	**711,721**	**705,890**

For the year ending 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.
Directors' responsibilities:

- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The director's acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

The accounts have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within part 15 of the Companies Act 2006.

Approved by the board on 25 September 2025.

Signed on its behalf by:



Janice Robinson
Trustee

Notes to the Accounts
for the year ended 31 March 2025

1 Accounting Policies

(a) Basis of preparation

Tiddlywinks Centre is a charitable company in the United Kingdom limited by guarantee. In the event that the charity is wound up the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is given in the company information on page 1 of these financial statements.

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The financial statements have taken advantage of the exemption not to prepare a Statement of Cashflows.

The charity meets the definition of a public benefit entity as defined under FRS102. The financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest £1.

(b) Income

Income is recognised in the SOFA when the charity has entitlement to the funds, any performance conditions attached to the monies have been met, the receipt of the income is probable and its amount can be reliably measured.

Funding for projects is recognised when the charity has entitlement to the funds, any performance conditions attached to the projects/grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

(c) Expenditure and liabilities

Expenditure is recognised where an there is a legal or constructive obligation to pay a third party, it is probable that settlement will be required and the amount of the obligation can be reliably measured. All expenditure is reported gross of irrecoverable VAT.

(d) Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided on all tangible assets at the following annual rates calculated to write off the cost less estimated residual value, on a straight line basis over their useful economic lives:

Land and buildings	50 years
General equipment	5 years
Play equipment	5 years

Items of equipment are capitalised where their purchase price exceeds £1,000. All Computer/IT equipment is to be fully expensed in the year of purchase.

(e) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

(f) Trade debtors

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

1 Accounting Policies - continued

(g) Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

(h) Defined contribution pension scheme

The charity contributes to a defined contribution pension scheme for the benefit of the employees. The pension costs charged against net incoming resources are the contributions payable to the scheme in respect of the accounting period in accordance with FRS102.

(i) Operating lease rentals

Rentals under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

(j) Taxation

As a charity, the organisation is exempt from tax on income and gains falling within the available tax exemptions to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

(k) Fund accounting

Unrestricted funds are donations and other income receivable or generated for the objects of the organisation without further specified purpose and are available as general funds.

Designated funds are unrestricted funds of the charity which the trustess have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are either donations which the donor has specified are to be solely used for particular areas of the charity's work or grant income sought for specified activities.

(l) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2 Income from donations and legacies

	General Fund	Designated Funds	Restricted Funds	2025 Total	2024 Total
	£	£	£	£	£
Donations	362	-	-	362	258
Sheffield City Council	-	-	-	-	5,526
	362	-	-	362	5,784
Prior year fund comparative	258	-	5,526		5,784

3 Income from charitable activities

	General Fund £	Designated Funds £	Restricted Funds £	2025 Total £	2024 Total £
Nursery fees	78,100	-	-	78,100	114,616
Sheffield City Council - FEL	414,061	-	-	414,061	283,041
Sheffield City Council - Early Years Inclusion and EHCP	1,934	-	-	1,934	8,533
Milk reimbursement scheme	1,701	-	-	1,701	1,734
Student placement and apprentice fees	1,050	-	-	1,050	461
	496,846	-	-	496,846	408,385
Prior year fund comparative	408,385	-	-		408,385

4 Expenditure on charitable activities

	Notes	General Fund £	Designated Funds £	Restricted Funds £	2025 Total £	2024 Total £
Direct costs						
Staff costs	**5**	273,708	-	-	273,708	257,690
Agency staffing		21,577	-	-	21,577	-
Other staff costs		2,650	-	-	2,650	1,297
Activity costs		20,064	-	2,219	22,283	26,331
Support costs						
Staff costs	**5**	91,170	-	-	91,170	84,774
Payroll fees		768	-	-	768	768
Administration costs		9,261	-	680	9,941	9,513
Insurance		4,932	-	-	4,932	4,783
Legal and professional fees		2,659	-	-	2,659	2,270
Utilities and waste disposal		19,321	-	-	19,321	17,904
Council tax		1,297	-	-	1,297	1,331
Repairs and maintenance		13,849	-	-	13,849	14,812
Maintenance contracts		4,951	-	-	4,951	6,333
Bank charges		626	-	-	626	731
Depreciation		-	17,309	-	17,309	17,309
Independent examination fee	**6**	2,343	-	-	2,343	2,070
Repayment of grant		-	-	4,000	4,000	-
		469,176	17,309	6,899	493,384	447,916
Prior year fund comparative		428,788	17,309	1,819		447,916

5 Staff costs

	2025	2024
	£	£
Salaries	344,468	323,940
Employer's National Insurance contributions	19,480	17,952
Employer's allowance	(5,000)	(5,000)
Employer's pension contributions	5,930	5,572
	364,878	342,464

Average number of employees:	2025	2024
Management and administration	5	5
Service delivery	18	16
	23	21

No employee received emoluments of more than £60,000 in either year.

6 Trustees and Key management personnel remuneration, benefits and expenses

The trustees were not paid or received any other benefits from employment with the charity in the year (2024: £nil). No trustees were reimbursed expenses during the year (2024: £nil). No trustees received payment for professional or other services supplied to the charity (2024: £nil).

The key management personnel of the charity, comprise the trustees, and the management team (noted on page 1 of the accounts). The total employee benefits of the key management personnel of the charity were £77,495 (2024: £72,048).

7 Independent examination fees

	2025	2024
	£	£
Independent examination fee (including accountancy)	2,343	2,070
Other fees paid to the independent examiner's organisation:		
Tax advisory	252	-
Other services	324	270
	576	270

8 Tangible fixed assets

	Land and Buildings	Fixtures and Fittings	Total
	£	£	£
Cost			
As at 1 April 2024	865,453	12,151	877,604
As at 31 March 2025	865,453	12,151	877,604
Depreciation			
As at 1 April 2024	338,302	12,151	350,453
Charge this period	17,309	-	17,309
As at 31 March 2025	355,611	12,151	367,762
Net book value			
As at 31 March 2025	**509,842**	**-**	**509,842**
As at 31 March 2024	527,151	-	527,151

9 Debtors

	2025	2024
	£	£
Trade debtors	323	394
Prepayments	3,337	4,107
	3,660	**4,501**

10 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	3,796	2,913
Other creditors	1,896	1,801
Accruals	2,595	2,070
Other taxes and social security	4,276	3,076
	12,563	**9,860**

11 Designated funds

	Balance b/fwd	Income	Expenditure	Transfers	Balance c/fwd
	£	£	£	£	£
Property	527,151	-	(17,309)	-	509,842
Appleby House project	35,000	-	-	-	35,000
	562,151	**-**	**(17,309)**	**-**	**544,842**

The property is held in a designated fund to more clearly show the ongoing position of the charity.

Appleby House project
The trustees had originally set aside £75,000 to assist with initial project costs, and to be used as match funding if required. As the project is now on hold, some of these funds have been transferred to general funds, to support the regular activities of the charity.

11 Designated funds - continued

Prior year comparison	*Balance b/fwd £*	*Income £*	*Expenditure £*	*Transfers £*	*Balance c/fwd £*
Property	*544,460*	*-*	*(17,309)*	*-*	*527,151*
Appleby House project	*39,000*	*-*	*-*	*(4,000)*	*35,000*
	583,460	*-*	*(17,309)*	*(4,000)*	*562,151*

12 Restricted funds

	Balance b/fwd £	Income £	Expenditure £	Transfers £	Balance c/fwd £
Building extension	8,194	-	(4,000)	(4,194)	-
Twinkle project (Family Support services)	819	-	(819)	-	-
Hungry Little People	4,356	-	-	(4,356)	-
Play equipment and resources	-	-	(2,080)	4,194	2,114
	13,369	**-**	**(6,899)**	**(4,356)**	**2,114**

Building extension
Money given towards the extension of the building which is no longer planned. One grant was repaid to the funder, the other transferred for a new use with the funder permission (see below).

Twinkle project (Family Support services)
Monies given towards family support services. The transfer represents internal recharges towards the project.

Hungry Little People
A grant given by SCC LAC to fund free lunches - the transfer represents the income that would otherwise have been charged to parents.

Play equipment and resources
The repurposed grant from Sheffield Town Trust - now to be used towards play equipment and resources.

Prior year comparison	*Balance b/fwd £*	*Income £*	*Expenditure £*	*Transfers £*	*Balance c/fwd £*
Building extension	*8,194*	*-*	*-*	*-*	*8,194*
Twinkle project (Family Support services)	*5,000*	*-*	*(1,285)*	*(2,896)*	*819*
Hungry Little People	*-*	*4,992*	*-*	*(636)*	*4,356*
Outdoor work	*-*	*534*	*(534)*	*-*	*-*
	13,194	*5,526*	*(1,819)*	*(3,532)*	*13,369*

13 Net assets by fund

	General funds £	Designated funds £	Restricted funds £	Total 2025 £	General funds £	Designated funds £	Restricted funds £	Total 2024 £
Tangible fixed assets	-	509,842	-	509,842	-	527,151	-	527,151
Net current assets	164,765	35,000	2,114	201,879	130,370	35,000	13,369	178,739
	164,765	**544,842**	**2,114**	**711,721**	130,370	562,151	13,369	705,890

14 Related party transactions

During the year the charity purchased repairs and maintenance services amounting to £8,936 (2024: £10,651) from Mark Rodriguez, the partner of Ms J Robinson (Chairperson). These services were purchased on an arms-length basis. There were no amounts outstanding to or from the individual at the year end (2024: £nil).

Part way through the year Mark was employed by the charity, to provide maintenance services, as the trustees felt this was better for the charity. The total employee benefits paid in the year were £2,691. Approval for employment of a connected person has since been obtained from the Charity Commission.

15 Operating leases

The charity's future operating lease payments for equipment are:

	2025 £	2024 £
Within one year	696	696
Between one and five years	1,044	1,044
	1,740	1,740

16 Statement of Financial Activities - prior year comparison

		2025				2024			
	Notes	General fund £	Designated funds £	Restricted funds £	2025 Total £	General fund £	Designated funds £	Restricted funds £	2024 Total £
Income from:									
Donations and legacies	**2**	**362**	**-**	**-**	**362**	258	-	5,526	5,784
Charitable activities	**3**	**496,846**	**-**	**-**	**496,846**	408,385	-	-	408,385
Investments - bank interest		**2,007**	**-**	**-**	**2,007**	2,874	-	-	2,874
									-
Total income		**499,215**	**-**	**-**	**499,215**	411,517	-	5,526	417,043
Expenditure on:									
Charitable activities	**4**	**469,176**	**17,309**	**6,899**	**493,384**	428,788	17,309	1,819	447,916
Total expenditure		**469,176**	**17,309**	**6,899**	**493,384**	428,788	17,309	1,819	447,916
Net income/(expenditure)		**30,039**	**(17,309)**	**(6,899)**	**5,831**	(17,271)	(17,309)	3,707	(30,873)
Transfers	**12**	**4,356**	**-**	**(4,356)**	**-**	7,532	(4,000)	(3,532)	-
Net movement in funds		**34,395**	**(17,309)**	**(11,255)**	**5,831**	(9,739)	(21,309)	175	(30,873)
Reconciliation of funds:									
Total funds brought forward		**130,370**	**562,151**	**13,369**	**705,890**	140,109	583,460	13,194	736,763
Total funds carried forward		**164,765**	**544,842**	**2,114**	**711,721**	130,370	562,151	13,369	705,890

TIDDLYWINKS CENTRE

England & Wales - Charity number 1079765

Accounts

Registered Charity Number: 1079765
Company number: 03808850

Tiddlywinks Centre

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

For the year ended 31 March 2024

Tiddlywinks Centre

Contents

	Page
Legal and administrative information	1
Trustees' annual report	2 - 9
Independent examiner's report	10
Statement of financial activities	11
Balance sheet	12
Notes to the accounts	13 - 19

Tiddlywinks Centre

Legal and administrative information
for the year ended 31 March 2024

Previous names
Arbourthorne Tiddly-winks Club

Trustees/Directors

Sarah Newton	Chair
Nadine Wynter	Treasurer
Janice Robinson	
Caroline Beattie	
James Linfoot	
Nicola Talbot	Appointed 22 June 2023

Company Secretary
Christine Plant

Management team

Tracey Thompson	Centre Manager
Fay Haughton	Assistant Manager
Carol Ryan	Finance Officer
Christine Plant	Business and Project Development Coordinator

Charity number
1079765

Company number
03808850

Registered office
7 Eastern Drive
Sheffield
S2 3WP

Accountants
Seven Hills Accountants Limited
57 Burton Street
Sheffield
S6 2HH

Tiddlywinks Centre

Trustees' annual report
For the year ended 31 March 2024

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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) issued in October 2019.

Objectives, activities and public benefit
The objects of the charity are to enhance the development and education of children and families in Sheffield and surrounding areas by encouraging parents to understand and provide for the needs of their children by:

- offering appropriate facilities, activities and training courses, together with the right of parents and carers to take responsibility for and to become involved in the activities, ensuring such activities offer opportunities for all children, regardless of means, sex, sexual orientation, race or of political, religious or other opinions.
- Encouraging the understanding of the needs of such children and their families and promoting public interest in and recognition of such needs in the area of benefit.
- Providing facilities and support services in the interests of social welfare for such children and their families with a view to improving the conditions of life of such persons.

We provide a local community service, building a charitable business based on income generation which is not dependant on grant funding. We offer families living in Arbourthorne and surrounding areas of Sheffield a quality childcare and family support service. Each year we host several open days through the year to encourage the local families and the wider community to visit the centre and experience the services on offer. A consultation is carried out annually to seek the views of its users.

Tiddlywinks Centre ethos;

- To be a multipurpose centre at the hub of the community
- To act as a catalyst for economic renewal in Arbourthorne
- To help break the poverty cycle for children and families

The charity aims to address the following issues:

- Local parents / carers face a range of barriers to improving their family's standard of living and future prospects.
- Local parents / carers need access to flexible, affordable childcare in order to support a return to work or education.
- Many children starting school in the area are currently judged as not ready to engage with and benefit from school.
- Pre-school children need a safe and stimulating environment to develop their confidence and interest in learning and in building relationships.

Objectives, activities and public benefit – continued
Core Business of Tiddlywinks Centre achieves:

- Local parents / carers have access to flexible, affordable childcare which supports a return to work or education.
- All children starting school from Tiddlywinks are ready to engage with and benefit from school.
- Pre-school children enjoy a safe and stimulating environment in which they develop physical, emotional and social skills, capabilities and confidence.

In setting our objectives and planning our activities the trustees have given careful consideration to the Charity Commission's public benefit guidance, especially with regards to charging fees.

Structure, governance and management
The organisation is a company limited by guarantee and a registered charity. The charity's governing documents are its Memorandum and Articles of Association.

The charity was incorporated as a company limited by guarantee without share capital, on 16 July 1999 and the charity was formed on 9th March 2000 under a Trust deed registered with the Charity Commission. The articles of association were changed on 8 January 2018 to reflect the current practice of the organisation.

The charity is organised so that the trustees and its Management Team meet regularly to manage its affairs.

The Board meets every 6 weeks and is made up of local people, parents and other associated professionals. At each meeting key senior staff attend and present management and financial reports. The agendas are set by the senior management team and approved by the chairperson.

The Centre has a clear management structure in place to manage the charity/company. The day-to-day management of the charity is delegated to the Management Team. The Management Team meet weekly. The trustees approve all major expenditure.

The company has no share capital and in the event of the Charity being dissolved, every member promises to pay £1 towards the cost of dissolution and the liabilities incurred by the charity.

Activities and achievements

Tiddlywinks Centre understood we would be still facing some financial challenges in the year 2023-2024. Although a 'strategy for change' had been implemented in April 2022, successfully reducing the overall financial short fall of the charity, we foresaw some of these challenges would still continue into 2023-24.

As a charitable organisation we continue to closely monitor our budget spend on a month to month basis. Moving into this year we recognised the challenges facing the Centre and the rest of the family support & childcare sector would continue. The impact on the budget spend has continued to make a big impact. Reasons include a large increase in running costs and the government not recognising the true cost of childcare. The Funding for 2 year & 3-4 years' free nursery education rates remains insufficient to meet the true delivery cost, mainly due to the large increase in the minimum wage. Slowly the demand for places has started to improve. Places for 2-year-old seem to be the current growth area.

The Centre's strategy to seek additional funding to extend and implement new support services to target the most vulnerable families continued throughout 2023-24. We delivered a very successful new initiative called the 'Twinkle group' providing targeted support to a number of families. This was funding through the Elizabeth Laing fund. Enabling the project to run over 12 months. We were also successful in securing funding for 2 new projects. The Outdoor Fun Project, this project enabled the Centre to purchase new outdoor equipment for the children. And the Hungry Little Ones project which is enabling the Centre to provide free lunches for children attending the nursery. Both were sourced through Sheffield City Council's local funding pots.

Tiddlywinks Centre has built up an excellent reputation within the Arbourthorne & the surrounding areas for providing quality childcare and family support services. Families who access the Centre come from a wide range of backgrounds from families living on the poverty line, struggling to exist within the benefit system, to families in employment trying to find the work/life balance. The Centre continues to focus on supporting local families to enter into training or seek employment to escape the cycle of poverty.

Tiddlywinks Centre facilitate several events throughout the year to welcome the whole family in to experience the Centre and what we have to offer. At these events we try to gather views to inform future planning strategy's. Families & parent's views are very important to the Centre enabling us to deliver services which reflects the needs of the community. Tiddlywinks Centre gather families & parent's views throughout the year. Recent surveys have included a leavers' survey (families of children leaving the Centre to start school) in July 2023 & 2024 and a generic survey carried out at the coffee morning event in December 2023. We used questionnaires as a method to gather views. All 3 surveys completed gave an 100% overall satisfaction rating for services used. 90% excellent & 10% good. Tiddlywinks Centre management team are extremely pleased to have delivered a quality community service to families over the past year. The management team recognised the need to review the delivery of provision for 2023-2024 to plan for the 2024-2025 year.

Occupancy: Tiddlywinks Centre currently has just over 100 families on the register. The Centre is Ofsted registered to deliver up to 65 childcare places. Currently we offer 50 places, this figure is based on current demand. The child occupancy is monitored closely on a monthly basis. Making sure we meet family demand and maximise income generation. This information is reported to the Board of Trustees each meeting. We have an overall target of 80%. This fluctuates over the year dependant on uptake. Overall occupancy for 2023-2024 was between 70%-98%.

The lowest occupancy levels are usually in the September -December period as we see a large number of children leave to start school. 36 children left to start school in the Autumn of 2023.

The cost of living crisis has continued to have a massive impact on the families who were already vulnerable falling deeper into poverty. The Centre and the staff continue to work closely with families and children to help support families.

Tiddlywinks Centre continues to work closely with other support agencies across the city to support all our families, working in partnership to sign post to activity & resources which local families can access throughout the year. We will continue to link with other current initiatives to enable us to give additional support to our families where needed.

SEN Support: The number of families & children we support with Special Education Needs (SEND) support has yet again continued to grow over the last year. This additional support to enable Tiddlywinks Centre to accommodate and provide quality care, can mean not only a higher staff to child ratio, but the time required to complete a higher level of planning, reporting and monitoring. This support has an extra cost to the Centre.

In response to this growing demand we have had a standalone SEN support post since January 2022. Tiddlywinks recognised the need to invest in this post to support the Centre to meet the challenges of supporting children with low and high complex needs to attend the Centre.

We have been reporting since 2020 regarding the increase in the number of children requiring additional support, which continues to create an additional pressure on already stretched services & on the Centre budget.

SEN grants are available from Sheffield City Council to support children but these grants can take many months to secure and only cover the additional costs of the childcare support. Not including the cost of reporting, monitoring or the meeting attendance required by Centre staff. The percentage of children needing low level additional support is still high. Leaving Tiddlywinks Centre to bridge the gap as families are waiting months for referrals to be assessed and even longer to receive any support. The Centre is experiencing an increasing number of children requiring very high levels of support due to complex SEN needs As more children are identified as requiring SEN support Statutory Services are continually being reduced, withdrawn or are not consistent. As the number of children requiring support has increased, the referral system to secure support from statutory services has become more difficult. With statutory services struggling with the growing need from families Tiddlywinks Centre continues to support these families, providing both a high level of care for children and supporting parents to navigate through ever increasing complex systems to secure specialised support.

Over the 2023-2024 period Tiddlywinks Centre had between 20-25 children on the SEN register. The Centre has a traffic light system to identify the levels of support required.

- Green is the lowest level of support: Children have an extra support sheet and are given opportunities within nursery to receive this additional support. Many children need this extra support to allow them to achieve/ raise their development levels. Between 10-15 children were identified at the Green level.
- Orange: Children require additional support within nursery abut also require additional support from outside professionals/agencies. Between 7-10 were children identified at orange level.
- Red is the highest level of support required. These children may need Education Health & Care plans (EHCP) in place. In 2023-24, 5 children required this level of support. 3 received EHCPs. 3 require 1-1 support.

The Centre continues to have strong working relationships with SEN support staff working in the statutory services. These working relationships mean we can give very clear and coherent support to families and children.

Safeguarding: Tiddlywinks Centre had between 10-12, families requiring significant support from the Centre & social services in the 2023-2024 period. Several of these families required intense support. The Centre continues to monitor the time invested to support families.

There has always been an underlying need for some families in the local area who require social services intervention but this continues to increase year on year. This year again we have seen the biggest increase in families requiring additional support/ intervention from social services. This support increases the pressure on the Centre's resources for which we do not receive any additional funding. This is one of the main reasons the Centre has prioritised the raising of additional funding to enable us to provided tailored family support initiatives directly to the most vulnerable. Supporting families to stay together and meet the challenges each individual family faces.

The pressures on families has continued to increase due to the enormous rise in the cost of living. Families who were already struggling to get out of the poverty trap are falling deeper in. Families who are living in crisis, finding themselves with increasing debt, dealing with depression & other health related issues, including drugs & alcohol abuse. This leads to families struggling to provide for their own children.

Family Support Strategy, Twinkle Sessions 2023: Tiddlywinks Centre developed & delivered a new family support strategy to support local families. We successfully delivered a series of play and stay groups. The play & stay 'Twinkle sessions' had a variety of themes dependant on needs of the families attending. The sessions focused on encouraging child & parent to enjoy playing together, socialise with other children and introduced new families to the Centre. Session themes focused around child development milestones, speech & language development, weaning, toilet training, and SEND needs. The groups would respond to the particular interests and needs of the individual families in attendance. The Twinkle sessions were delivered in 6 week blocks. There would be a gift of a shopping voucher to the value of £20.00, to spend at a choice of supermarkets at the end of the 6-week block. Vouchers would be awarded to all families who had attended 4 or more of the 6 six sessions. Past experience has shown that families will be more willing to attend groups regularly if a reward is offered. In the current climate of rising food prices, we feel a shopping voucher would be welcome.

Quality Curriculum: Tiddlywinks Centre received an outcome of "GOOD" at the last OFSTED inspection October 2021. Tiddlywinks Centre's overarching target is to raise the attainment of the children entering school at foundation stage. To strengthen the Centre's delivery of this target we are committed to providing a high level of staff training, continual reviewing of practice and setting out a strong plan for the staff team to deliver a quality & enhanced curriculum for the Centre. This plan has the individual child at its heart. Staff training & development: is key to the Centre offering quality care.

Links with local schools: Tiddlywinks Centre continues to strengthen links with Arbourthorne Community Primary, Prince Edward's primary and Norfolk primary schools to forge strong transitions for children and their families within the community. This year we have seen a number of children transitioning to other schools outside of the Arbourthorne area. Including Woodlands, Broomhall, primary schools.

Holiday Playcare: Tiddlywinks Centre continues to offer a small number of holiday playcare places to school aged children through the school holidays. These places are mainly accessed by employees or former families of the Centre.

Community Group: Tiddlywinks Centre has continued to work closely with the Best Start Project run through Manor & Castle Development Trust. We are part of the People Keeping Well panel. The Centre continues to work in partnership with the Wybourn Family Centre, along with local representatives from the Health service, local schools and other organisations.

Staffing: The Centre currently has a strong staff team of 21. A high percentage of the staff team are local people or those who started on apprenticeships, and have become qualified staff working within the Centre. We continue to hold a very strong staff retention record. Tiddlywinks Centre believes in personal development, encouraging staff to access training to enhance their skills, knowledge and experience. We provide a programme of staff training. A number of staff have achieved a degree level qualification. Tiddlywinks has an ethos of providing training & employment opportunities to local people.

Over the last few years' recruitment has become extremely difficult and a real concern across the childcare industry. The rise of the minimum wage and the lack of investment from the government has impacted on recruitment of experienced and qualified staff. With Nursery nurse practitioners leaving the industry to take higher paid career paths, and the colleges and other training providers failing to attract new recruits into training course. Where the Centre operates can also be a barrier to attracting staff.

Apprenticeships: As part of the charitable aims we offer apprenticeship opportunities for local young persons to gain employment skills and achieve a childcare qualification. This apprentice scheme is delivered in partnership with Sheffield College. We currently have 2 young people on the apprenticeship scheme.

Volunteers: Tiddlywinks Centre supports local people by offering volunteer opportunities.

Lease: Tiddlywinks Centre has secured a new 30-year lease at peppercorn rent.

Financial review and reserves policy

Tiddlywinks Centre Board of Trustees agreed to not schedule any significant spend from reserves this year. Reviewing the current financial situation in April 2023 the decision was taken to try and maintain the current level of reserves in these challenging financial times.

Tiddlywinks Centre will again draw up a funding strategy to seek funding for new initiatives & activities, equipment to enhance the services already delivered by the Centre. This funding includes any repairs or refurbishments required in the 2024-25 period.

Tiddlywinks Centre budgeted for a better financial year for the 2023-24 period hoping the effect of the strategy of change initiated in April 2022 would have a positive impact on the Centre's financial future. We follow a programme of cost saving measures to minimise any impact we may experience including a review of fees, and a revised staffing plan. Even with all these cost saving measures without government raising the funded 2/3/4-year-old entitlement to providers meeting all costs would be a struggle.

We ended the year with a general fund deficit before transfers of approximately £17,000 (2023: £12,000).

Perhaps the greatest threat to Tiddlywinks Centre continues to be the lack of connection between the Government Free nursery entitlement rate paid to nurseries and the continual increases in the national minimum wage. This is becoming unsustainable for private/voluntary/community sector nurseries that operate in areas of economic disadvantage, with families that are in great need but unable to afford any additional charges. As a charitable organisation we closely monitor our budget spend at all times. The impact on the budget has been for a number of reasons including a massive general increase in running costs (utilities & food), the government not raising the Funding for 2 year & 3-4 years' free nursery education rate sufficiently to meet the delivery cost, the large increase in the minimum wage. We have seen a slight movement in this strategy as the government is set to expand funding in April & September 2024 to working families from children aged 9 months and rising the funding amount slightly. We are hoping this strategy continues to grow and lead to a sustainable childcare sector.

Reserves Policy

The Board of trustees review the reserves policy yearly. They considered the current risks to the organisation. Understanding the need to balance, protect the existing operational activities, whilst needed to invest in the Centre's future to grow and diversify income streams. The charity needs to grow to reflect and meet the needs of the local community. The policy is based on risk probability and impact.

The free reserves target is £130,000, based on estimated closure costs plus additional for key building repairs. The free reserves (general funds excluding fixed assets) at 31 March 2024 were £130,370.

In addition, £562,151 was held in designated funds - £527,151 relating to the cost of the building, and £35,000 which had been set aside for match funding future building developments (Appleby House). Due to the financial constraints mentioned above this project is no longer imminent so £4,000 was transferred to the general funds to support the regular activities of the charity.

Future plans
Tiddlywinks Centre will place on hold plans to develop and build a new community building (Appleby House) on site to concentrate on securing current service delivery. Tiddlywinks Centre will instead focus on plans to develop and extend family support initiatives. We have a robust funding strategy in place to secure funding to deliver tailored family support services to our most vulnerable children & families. Tiddlywinks Centre still envisions a new community house development to be a cradle to grave support service for the local community in the future but not at the present time. We will still be ready to respond if government policy changes and investment in the local community and families becomes available.

Trustees' responsibilities in relation to the financial statements
The charity trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the 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 business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to 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 the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Small Companies Statement
This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The trustees declare that they have approved the Trustees' annual report above on 18/9/2024 and signed on behalf of the directors by:

Print name: JANICE ROBINSON
Trustee

Independent examiner's report to the directors of Tiddlywinks Centre ('the Company')

I report to the charity directors on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the directors of the Company you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to organisations preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: J Lightfoot

Sarah Lightfoot, FCA DChA
Seven Hills Accountants Limited
57 Burton Street
Sheffield
S6 2HH

Date: 18 September 2024

Tiddlywinks Centre

Statement of financial activities (incorporating the income and expenditure account)
for the year ended 31 March 2024

	Notes	General fund £	Designated funds £	Restricted funds £	2024 Total £	2023 Total £
Income from:						
Donations and legacies	2	258	-	5,526	5,784	5,739
Charitable activities	3	408,385	-	-	408,385	386,606
Investments - bank interest		2,874	-	-	2,874	1,062
Total income		**411,517**	**-**	**5,526**	**417,043**	**393,407**
Expenditure on:						
Charitable activities	4	428,788	17,309	1,819	447,916	417,846
Total expenditure		**428,788**	**17,309**	**1,819**	**447,916**	**417,846**
Net income/(expenditure)		**(17,271)**	**(17,309)**	**3,707**	**(30,873)**	**(24,439)**
Transfers	12	7,532	(4,000)	(3,532)	-	-
Net movement in funds		**(9,739)**	**(21,309)**	**175**	**(30,873)**	(24,439)
Reconciliation of funds:						
Total funds brought forward		140,109	583,460	13,194	736,763	761,202
Total funds carried forward		**130,370**	**562,151**	**13,369**	**705,890**	**736,763**

The statement of financial activities includes all gains and losses recognised in the year. All of the charitable company's operations are classed as continuing.

The prior year Statement of Financial Activities by fund is provided in note 16.

Tiddlywinks Centre

Balance Sheet

As at 31 March 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	8	527,151	544,460
Total fixed assets		527,151	544,460
Current assets			
Debtors	9	4,501	5,533
Cash at bank and in hand		184,098	195,628
Total current assets		188,599	201,161
Creditors: amounts falling due within one year	10	(9,860)	(8,858)
Net current assets		178,739	192,303
Total assets less current liabilities		705,890	736,763
Creditors: amounts falling due after one year		-	-
Total net assets		**705,890**	**736,763**
Represented By			
FUNDS			
General funds		130,370	140,109
Designated funds	11	562,151	583,460
Total unrestricted funds		692,521	723,569
Restricted funds	12	13,369	13,194
Total charity funds	13	**705,890**	**736,763**

For the year ending 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The director's acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

The accounts have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within part 15 of the Companies Act 2006.

Approved by the board on 18/9/2024 and signed on its behalf by:

Print name: JANICE ROBINSON

Trustee

Notes to the Accounts
for the year ended 31 March 2024

1 Accounting Policies

(a) Basis of preparation

Tiddlywinks Centre is a charitable company in the United Kingdom limited by guarantee. In the event that the charity is wound up the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is given in the company information on page 1 of these financial statements.

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The financial statements have taken advantage of the exemption not to prepare a Statement of Cashflows.

The charity meets the definition of a public benefit entity as defined under FRS102. The financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest £1.

(b) Income

Income is recognised in the SOFA when the charity has entitlement to the funds, any performance conditions attached to the monies have been met, the receipt of the income is probable and its amount can be reliably measured.

Funding for projects is recognised when the charity has entitlement to the funds, any performance conditions attached to the projects/grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

(c) Expenditure and liabilities

Expenditure is recognised where an there is a legal or constructive obligation to pay a third party, it is probable that settlement will be required and the amount of the obligation can be reliably measured. All expenditure is reported gross of irrecoverable VAT.

(d) Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided on all tangible assets at the following annual rates calculated to write off the cost less estimated residual value, on a straight line basis over their useful economic lives:

Land and buildings	50 years
General equipment	5 years
Play equipment	5 years

Items of equipment are capitalised where their purchase price exceeds £1,000. All Computer/IT equipment is to be fully expensed in the year of purchase.

(e) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

(f) Trade debtors

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

1 Accounting Policies - continued

(g) Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

(h) Defined contribution pension scheme

The charity contributes to a defined contribution pension scheme for the benefit of the employees. The pension costs charged against net incoming resources are the contributions payable to the scheme in respect of the accounting period in accordance with FRS102.

(i) Operating lease rentals

Rentals under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

(j) Taxation

As a charity, the organisation is exempt from tax on income and gains falling within the available tax exemptions to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

(k) Fund accounting

Unrestricted funds are donations and other income receivable or generated for the objects of the organisation without further specified purpose and are available as general funds.

Designated funds are unrestricted funds of the charity which the trustess have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are either donations which the donor has specified are to be solely used for particular areas of the charity's work or grant income sought for specified activities.

(l) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2 Income from donations and legacies

	General Fund £	Designated Funds £	Restricted Funds £	2024 Total £	2023 Total £
Donations	258	-	-	258	579
The Beatrice Laing Trust	-	-	-	-	5,000
Sheffield City Council	-	-	5,526	5,526	160
	258	-	5,526	5,784	5,739
Prior year fund comparative	79	-	5,660		5,739

3 Income from charitable activities

	General Fund £	Designated Funds £	Restricted Funds £	2024 Total £	2023 Total £
Nursery fees	114,616	-	-	114,616	121,969
Sheffield City Council - FEL	283,041	-	-	283,041	251,937
Sheffield City Council - Early Years Inclusion and EHCP	8,533	-	-	8,533	10,073
Milk reimbursement scheme	1,734	-	-	1,734	2,177
Student placement and apprentice fees	461	-	-	461	450
	408,385	-	-	408,385	386,606
Prior year fund comparative	386,606	-	-		386,606

4 Expenditure on charitable activities

	Notes	General Fund £	Designated Funds £	Restricted Funds £	2024 Total £	2023 Total £
Direct costs						
Staff costs	5	257,690	-	-	257,690	245,676
Other staff costs		697	-	600	1,297	745
Activity costs		25,112	-	1,219	26,331	20,421
Support costs						
Staff costs	5	84,774	-	-	84,774	80,534
Payroll fees		768	-	-	768	768
Administration costs		9,513	-	-	9,513	8,150
Insurance		4,783	-	-	4,783	4,670
Legal and professional fees		2,270	-	-	2,270	1,769
Utilities and waste disposal		17,904	-	-	17,904	14,409
Council tax		1,331	-	-	1,331	2,022
Repairs and maintenance		14,812	-	-	14,812	12,654
Maintenance contracts		6,333	-	-	6,333	6,272
Bank charges		731	-	-	731	707
Depreciation		-	17,309	-	17,309	17,309
Independent examination fee	6	2,070	-	-	2,070	1,740
		428,788	17,309	1,819	447,916	417,846
Prior year fund comparative		399,877	17,309	660		417,846

5 Staff costs

	2024	2023
	£	£
Salaries	323,940	309,257
Employer's National Insurance contributions	17,952	16,732
Employer's allowance	(5,000)	(5,000)
Employer's pension contributions	5,572	5,221
	342,464	326,210

Average number of employees:	2024	2023
Management and administration	5	5
Service delivery	16	16
	21	21

No employee received emoluments of more than £60,000 in either year.

6 Trustees and Key management personnel remuneration, benefits and expenses

The trustees were not paid or received any other benefits from employment with the charity in the year (2023: £nil). No trustees were reimbursed expenses during the year (2023: £nil). No trustees received payment for professional or other services supplied to the charity (2023: £nil).

The key management personnel of the charity, comprise the trustees, and the management team (noted on page 1 of the accounts). The total employee benefits of the key management personnel of the charity were £72,048 (2023: £69,486).

7 Independent examination fees

	2024	2023
	£	£
Independent examination fee (including accountancy)	2,070	1,920
Fees paid to the independent examiner's organisation for other services:	270	-

8 Tangible fixed assets

	Land and Buildings	Fixtures and Fittings	Total
	£	£	£
Cost			
As at 1 April 2023	865,453	12,151	877,604
As at 31 March 2024	865,453	12,151	877,604
Depreciation			
As at 1 April 2023	320,993	12,151	333,144
Charge this period	17,309	-	17,309
As at 31 March 2024	338,302	12,151	350,453
Net book value			
As at 31 March 2024	**527,151**	-	**527,151**
As at 31 March 2023	544,460	-	544,460

9 Debtors

	2024	2023
	£	£
Trade debtors	394	4,103
Prepayments	4,107	1,430
	4,501	**5,533**

10 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	2,913	3,121
Other creditors	1,801	1,584
Accruals	2,070	1,740
Other taxes and social security	3,076	2,413
	9,860	**8,858**

11 Designated funds

	Balance b/fwd	Income	Expenditure	Transfers	Balance c/fwd
	£	£	£	£	£
Property	544,460	-	(17,309)	-	527,151
Appleby House project	39,000	-	-	(4,000)	35,000
	583,460	**-**	**(17,309)**	**(4,000)**	**562,151**

The property is held in a designated fund to more clearly show the ongoing position of the charity.

Appleby House project
The trustees had originally set aside £75,000 to assist with initial project costs, and to be used as match funding if required. As the project is now on hold, some of these funds have been transferred to general funds, to support the regular activities of the charity.

Prior year comparison	*Balance b/fwd*	*Income*	*Expenditure*	*Transfers*	*Balance c/fwd*
	£	*£*	*£*	*£*	*£*
Property	*561,769*	-	*(17,309)*	-	*544,460*
Appleby House project	*75,000*	-	-	*(36,000)*	*39,000*
	636,769	-	*(17,309)*	*(36,000)*	*583,460*

12 Restricted funds

	Balance b/fwd £	Income £	Expenditure £	Transfers £	Balance c/fwd £
Building extension	8,194	-	-	-	8,194
Twinkle project (Family Support services)	5,000	-	(1,285)	(2,896)	819
Hungry Little People	-	4,992	-	(636)	4,356
Outdoor work	-	534	(534)	-	-
	13,194	**5,526**	**(1,819)**	**(3,532)**	**13,369**

Building extension
Money given towards the extension of the building. Funders are being contacted to see if these funds can be use towards the Twinkle project, now the building extension project is on hold.
Twinkle project (Family Support services)
Monies given towards family support services. The transfer represents internal recharges towards the project.
Hungry Little People
A grant given by SCC LAC to fund free lunches - the transfer represents the income that would otherwise have been charged to parents.

Prior year comparison	*Balance b/fwd £*	*Income £*	*Expenditure £*	*Transfers £*	*Balance c/fwd £*
Building extension	*8,194*	*-*	*-*	*-*	*8,194*
SCC - Jubilee grant	*-*	*160*	*(160)*	*-*	*-*
B Heron Donation	*-*	*500*	*(500)*	*-*	*-*
Twinkle project (Family Support services)	*-*	*5,000*	*-*	*-*	*5,000*
	8,194	*5,660*	*(660)*	*-*	*13,194*

13 Net assets by fund

	General funds £	Designated funds £	Restricted funds £	Total 2024 £	General funds £	Designated funds £	Restricted funds £	Total 2023 £
Tangible fixed assets	-	527,151	-	527,151	-	544,460	-	544,460
Net current assets	130,370	35,000	13,369	178,739	140,109	39,000	13,194	192,303
	130,370	**562,151**	**13,369**	**705,890**	140,109	583,460	13,194	736,763

14 Related party transactions

During the year the charity purchased repairs and maintenance services amounting to £10,651 (2023: £10,650) from Mark Rodriguez, the partner of Ms J Robinson (Chairperson). These services were purchased on an arms-length basis. There were no amounts outstanding to or from the individual at the year end (2023: £nil).

15 Operating leases

The charity's future operating lease payments for equipment are:

	2024 £	2023 £
Within one year	696	696
Between one and five years	1,044	1,740
	1,740	2,436

16 Statement of Financial Activities - prior year comparison

	Notes	2024 General fund £	2024 Designated funds £	2024 Restricted funds £	2024 Total £	2023 General fund £	2023 Designated funds £	2023 Restricted funds £	2023 Total £
Income from:									
Donations and legacies	2	**258**	**-**	**5,526**	**5,784**	79	-	5,660	5,739
Charitable activities	3	**408,385**	**-**	**-**	**408,385**	386,606	-	-	386,606
Investments - bank interest		**2,874**	**-**	**-**	**2,874**	1,062	-	-	-
									-
Total income		**411,517**	**-**	**5,526**	**417,043**	387,747	-	5,660	392,345
Expenditure on:									
Charitable activities	4	**428,788**	**17,309**	**1,819**	**447,916**	399,877	17,309	660	417,846
Total expenditure		**428,788**	**17,309**	**1,819**	**447,916**	399,877	17,309	660	417,846
Net income/(expenditure)		**(17,271)**	**(17,309)**	**3,707**	**(30,873)**	(12,130)	(17,309)	5,000	(25,501)
Transfers	12	**7,532**	**(4,000)**	**(3,532)**	-	36,000	(36,000)	-	-
Net movement in funds		**(9,739)**	**(21,309)**	**175**	**(30,873)**	23,870	(53,309)	5,000	(25,501)
Reconciliation of funds:									
Total funds brought forward		**140,109**	**583,460**	**13,194**	**736,763**	116,239	636,769	8,194	761,202
Total funds carried forward		**130,370**	**562,151**	**13,369**	**705,890**	140,109	583,460	13,194	735,701

TIDDLYWINKS CENTRE

England & Wales - Charity number 1079765

Accounts

Registered Charity Number: 1079765
Company number: 03808850

Tiddlywinks Centre

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

For the year ended 31 March 2023

Tiddlywinks Centre

Contents

	Page
Legal and administrative information	1
Trustees' annual report	2 - 10
Independent examiner's report	11
Statement of financial activities	12
Balance sheet	13
Notes to the accounts	14 - 20

Tiddlywinks Centre

Legal and administrative information
for the year ended 31 March 2023

Previous names
Arbourthorne Tiddly-winks Club

Trustees/Directors

Sarah Newton	Chair
Nadine Wynter	Treasurer
Janice Robinson	
Caroline Beattie	
James Linfoot	
Nicola Talbot	Appointed 22 June 2023

Company Secretary
Christine Plant

Management team

Tracey Thompson	Centre Manager
Fay Haughton	Assistant Manager
Carol Ryan	Finance Officer
Christine Plant	Business and Project Development Coordinator

Charity number
1079765

Company number
03808850

Registered office
7 Eastern Drive
Sheffield
S2 3WP

Independent Examiner (and accountants)
Sarah Lightfoot, FCA DChA
Seven Hills Accountants Limited
57 Burton Street
Sheffield
S6 2HH

Tiddlywinks Centre

Trustees' annual report
For the year ended 31 March 2023

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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) issued in October 2019.

Objectives, activities and public benefit

The objects of the charity are to enhance the development and education of children and families in Sheffield and surrounding areas by encouraging parents to understand and provide for the needs of their children by:

- offering appropriate facilities, activities and training courses, together with the right of parents and carers to take responsibility for and to become involved in the activities, ensuring such activities offer opportunities for all children, regardless of means, sex, sexual orientation, race or of political, religious or other opinions.
- Encouraging the understanding of the needs of such children and their families and promoting public interest in and recognition of such needs in the area of benefit.
- Providing facilities and support services in the interests of social welfare for such children and their families with a view to improving the conditions of life of such persons.

Nothing in the articles shall authorise an application of the property of the charity for purposes which are not charitable in accordance with section 7 of the charities and trustee investment (Scotland) act 2005 and/or section 2 of the charities act (Northern Ireland) 2008.

In setting our objectives and planning our activities the trustees have given careful consideration to the Charity Commission's public benefit guidance, especially with regards to charging fees.

We provide a local community service, building a charitable business based on income generation which is not dependant on grant funding. We offer families living in Arbourthorne and surrounding areas of Sheffield a quality childcare and family support service. Each year we host several open days through the year to encourage the local families and the wider community to visit the centre and experience the services on offer. A consultation is carried out annually to seek the views of its users.

Tiddlywinks Centre ethos;

- To be a multipurpose centre at the hub of the community
- To act as a catalyst for economic renewal in Arbourthorne
- To help break the poverty cycle for children and families

Objectives, activities and public benefit – continued

The charity aims to address the following issues:

- Local parents / carers face a range of barriers to improving their family's standard of living and future prospects.
- Local parents / carers need access to flexible, affordable childcare in order to support a return to work or education.
- Many children starting school in the area are currently judged as not ready to engage with and benefit from school.
- Pre-school children need a safe and stimulating environment to develop their confidence and interest in learning and in building relationships.

Core Business of Tiddlywinks Centre achieves:

- Local parents / carers have access to flexible, affordable childcare which supports a return to work or education.
- All children starting school from Tiddlywinks are ready to engage with and benefit from school.
- Pre-school children enjoy a safe and stimulating environment in which they develop physical, emotional and social skills, capabilities and confidence.

Activities and achievements:

As a charitable organisation we closely monitor our budget spend at all times. We have experienced a relatively good number of years. Going into this year we recognised the real challenges facing the Centre and the rest of the family support & childcare sector. The impact on the budgets has been for a number of reasons including a large increase in running costs, the government not recognising the true cost of childcare. The Funding for 2 year & 3-4 years' free nursery education rates remains insufficient to meet the true delivery cost, the large increase in the minimum wage, the slowdown in demand for places and the local authority predicting lower birth rates over the next 3 years, which will impact demand in the local area and across Sheffield as a whole. We realised quickly we needed a clear strategy in place to change how we delivered services to families to enable Tiddlywinks Centre to have a sustainable budget for 2022-23 and beyond.

In December 2021 the Board of Trustees alongside the Management team took the decision to implement a strategy of change. The main strategy was to reduce the total running costs of the Centre. This would be achieved by reducing the number of childcare places we deliver to families. Merging of the younger children to create an under 3's unit and a reduction to the staffing budget which makes up at least 80% of the total Centre costs. The Centre would seek additional funding to extend and implement new support services to target the most vulnerable families. Tiddlywinks Centre successfully implemented the changes in April 2022.

The strategy of change implemented in April 2022 has had a positive impact on the budget for 2022-2023. Reducing overhead cost including salary's and reducing the number of places delivered has had the impact planned. Fewer places with higher occupancy rates. What we couldn't have forecast was the incredible leaps in the cost of utilities & food. Due to the strategies already in place Tiddlywinks Centre are closer to being able to meet a near sustainable budget for the 2022-23 period

We have built up an excellent reputation within the Arbourthorne & the surrounding areas for providing quality childcare. We continue to provide quality childcare and family support services. Families who access the Centre come from a wide range of backgrounds from families living on the poverty line, struggling to exist within the benefit system, to families in employment trying to find the work/life balance. The Centre continues to focus on supporting local families to enter into training or seek employment to escape the cycle of poverty.

The Tiddlywinks Centre management team are extremely pleased to have delivered a quality community service to families over the last year. Tiddlywinks Centre team recognised the need to review the delivery of provision for 2022-2023 to overcome the challenges we faced in 2021-22.

Occupancy: Tiddlywinks Centre currently has just over 150 families on the register. The Centre is Ofsted registered to deliver up to 65 childcare places. Currently we offer 50 places, this figure is based on current demand. The child occupancy is monitored closely on a monthly basis. Making sure we meet family demand and maximise income generation. This information is reported to the Board of Trustees each meeting. We have an overall target of 80%. This fluctuates over the year dependant on uptake. Overall occupancy for 2022-23 was between 60%-96%. The lowest occupancy levels are usually in the September -December period as we see a large number of children leave to start school. 47 children left to start school in the Autumn of 2022.

The cost of living crisis has had a massive impact on the families who were already vulnerable falling deeper into poverty. The Centre and the staff continue to work closely with families and children to help support families.

Tiddlywinks Centre continues to work closely with other support agencies across the city to support all our families, working in partnership to distribute food parcels and activity resources to local families throughout the school holidays. We will continue to link with other current initiatives to enable us to give additional support to our families where needed.

SEN Support: The number of families & children we support with Special Education Needs (SEND) support has continued to grow over the last year.

Over the 2022-2023 period Tiddlywinks Centre had between 22-29 children on the SEN register. The Centre has a Traffic light system to identify the levels of support required.

- Green is the lowest level of support: Children have an extra support sheet and are given opportunities within nursery to receive this additional support. Many children need this extra support to allow them to achieve/ raise their development levels. Between 10-15 children were identified at the Green level.
- Orange: Children require additional support within nursery abut also require additional support from outside professionals/agencies. Between 7-10 were children identified at orange level.
- Red is the highest level of support required. These children may need Education Health & Care plans (EHCP) in place. In 2022-23, 5 children required this level of support. 3 received EHCPs. 3 require 1-1 support.

The Centre is committed to provide support to families and children. This additional support, the level of reporting and monitoring has an extra cost to the Centre. SEN grants are available from Sheffield City Council to support children but these grants can take many months to secure and only cover the additional costs of the childcare support. Not the cost of reporting, monitoring or meeting attendance required by Centre staff.

The continuing effect of lockdown has meant the amount of families of two-year-olds now applying to access the Centre on funded entitlement are entering the nursery with significant higher needs than before. The percentage of children needing low level additional support is still high. The Centre is experiencing an increasing number of children requiring very high levels of support due to complex SEN needs. In response to this growing demand we have had a standalone SEN support post since January 2022. Tiddlywinks recognised the need to invest in this post to support the Centre to meet the challenges of supporting children with high complex needs to attend the Centre.

The Centre continues to have strong working relationships with SEN support staff working in the statutory services. These working relationships mean we can give very clear and coherent support to families and children. We have been reporting since 2020 regarding the increase in the number of children requiring additional support which continues to create an additional pressure on already stretched services & on the Centre budget. As more children are identified to require SEN support Statutory Services are continually being reduced, withdrawn or are not consistent. As the number of children requiring support has increased, the referral system to secure support from statutory services has become more difficult. With statutory services struggling with the growing need from families. Leaving Tiddlywinks Centre to bridge the gap as families are waiting months for referrals to be assess and even longer to receive any support. Tiddlywinks Centre continues to support these families, providing both a high level of care for children and supporting parents to navigate through ever increasing complex systems to secure specialised support.

Safeguarding: There has always been an underlying need for some families in the local area who require social services intervention but this continues to increase year on year. This year again we have seen the biggest increase in families requiring additional support/ intervention from social services.

Tiddlywinks Centre had between 10-15, a 30% increase on 2021, families requiring significant support from the Centre & social services in the 2022-2023 period. Several of these families required intense support. The Centre continues to monitor the time invested to support these families.

The pressures on families has increased again this year due to the enormous rise in the cost of living. Families who were already struggling to get out of the poverty trap are falling deeper in. Families who are living in crisis, finding themselves with increasing debt, dealing with depression & other health related issues, including drugs & alcohol abuse. This leads to families struggling to provide for their own children. This support increases the pressure on the Centre's resources for which we do not receive any additional funding. This is one of the main reasons the Centre has prioritised the raising of additional funding to enable us to provided tailored family support initiatives directly to the most vulnerable. Supporting families to stay together and meet the challenges each individual family faces.

We are again currently looking at the true cost of this additional support. We will be raising this with Sheffield City Council. This is part of the ethos of Tiddlywinks Centre to support all families whether thriving or in crisis. But we do need to highlight these additional cost as the budgets become smaller and the cost of delivering quality care rises.

Family Support Strategy, Twinkle Sessions 2023: Tiddlywinks Centre proposed to develop & deliver a new family support strategy to support local families. We planned to deliver a series of play and stay groups. The play & stay **'Twinkle sessions'** will have a variety of themes dependant on needs of the families attending. The sessions will be focused on encouraging child & parent to enjoy playing together, socialise with other children & for new families be an introduction to the Centre. Session themes may be focused around child development milestones, speech & language development, weaning, toilet training, and SEN needs. The groups would respond to the particular interests and needs of the individual families in attendance. The Twinkle sessions will be delivered in 6 week blocks. There would be a gift of a shopping voucher to the value of £20.00, to spend at a choice of supermarkets at the end of the 6-week block. Vouchers would be awarded to all families who have attended 4 or more of the 6 six sessions. Past experience has shown that families will be more willing to attend groups regularly if a reward is offered. In the current climate of rising food prices, we feel a shopping voucher would be welcome.

Quality Curriculum: Tiddlywinks Centre received an outcome of "GOOD" at the last OFSTED inspection October 2021. Tiddlywinks Centre's overarching target is to raise the attainment of the children entering school at foundation stage. To strengthen the Centre's delivery of this target we are committed to providing a high level of staff training, continual reviewing of practice and setting out a strong plan for the staff team to deliver a quality & enhanced curriculum for the Centre. This plan has the individual child at its heart.

Staff training & development: is key to the Centre offering quality care.

Links with local schools: Tiddlywinks Centre continues to strengthen links with Arbourthorne Community Primary, King Edward's primary and Norfolk primary schools to forge strong transitions for children and their families within the community. This year we have seen a number of children transitioning to other schools outside of the Arbourthorne area. Including Gleadless primary & Bankwood primary schools.

Holiday Playcare: Tiddlywinks Centre continues to offer a small number of holiday playcare places to school aged children through the school holidays. These places are mainly accessed by employees or former families of the Centre.

Community Group: Tiddlywinks Centre has continued to work closely with the Best Start Project run through Manor & Castle Development Trust. We are part of the people keeping well panel. The Centre continues to work in partnership with the Wybourn Family Centre, along with local representatives from the Health service, local schools and other organisations.

Staffing: The Centre staff team reduced from 26 full & part time staff to 21 in April 2022 due to the implementation of the programme of change. We managed to make these reductions without having to implement a redundancy process. A high percentage of the staff team are local people or who started on apprenticeships and have gained employment and childcare qualifications to work within the Centre. Tiddlywinks believes in personal development, encouraging staff to access training to enhance their skills, knowledge and experience. We provide a programme of staff training. A number of staff have achieved a degree level qualification. Tiddlywinks has an ethos of providing training & employment opportunities to local people.

Apprenticeships: As part of the charitable aims we offer apprenticeship opportunities for local young persons to gain employment skills and achieve a childcare qualification. This apprentice scheme is delivered in partnership with Sheffield. We currently have 2 young people on the apprenticeship scheme.

Volunteers: Tiddlywinks Centre supports local people by offering volunteer opportunities.

Lease: Tiddlywinks Centre has now secured a new 30-year lease at peppercorn rent. This new lease will have an important impact on securing Tiddlywinks Centre's future.

Financial review:
Tiddlywinks Centre Board of Trustees agreed to not schedule any significant spend from reserves this year. Reviewing the current financial situation in April 2022 the decision was taken to try and maintain the current level of reserves in these challenging financial times.

Tiddlywinks Centre would draw up a funding strategy to seek funding for new initiatives & activities, equipment to enhance the services already delivered by the Centre. This funding would include any repairs or refurbishments that was required in the 2022-23 period.

Tiddlywinks Centre predicted a better financial year for the 2022-23 period hoping the effect of the strategy of change initiated in April 2022 would have a positive impact on the Centre's financial future. We follow a programme of cost saving measures to minimise any impact we may experience including a review of fees, and a revised staffing plan. Even with all these cost saving measures without government raising the funded 2/3/4 year old entitlement to providers meeting all costs would be a struggle.

Due to our cost saving measures, we have minimised the loss to the charity, compared to the previous year. We ended the year with a general fund deficit of approximately £12,000.

Perhaps the greatest threat to Tiddlywinks Centre continues to be the lack of connection between the Government Free nursery entitlement rate paid to nurseries and the continual increases in the national minimum wage. This is becoming unsustainable for private/voluntary/community sector nurseries that operate in areas of economic disadvantage, with families that are in great need but unable to afford any additional charges.

As a charitable organisation we closely monitor our budget spend at all times. The impact on the budget has been for a number of reasons including a massive general increase in running costs (utilities & food), the government not raising the Funding for 2 year & 3-4 years' free nursery education rate sufficiently to meet the delivery cost, the large increase in the minimum wage, the slowdown in demand for places and the local authority predicting lower birth rates over the next 3 years, which will impact demand in the local area and across Sheffield as a whole.

Proposed future development plans

Tiddlywinks Centre will place on hold plans to develop and build a new community building (Appleby House) on site to concentrate on securing current service delivery. Tiddlywinks Centre will instead focus on plans to develop and extend family support initiatives. We have a robust funding strategy in place to secure funding to deliver tailored family support services to our most vulnerable children & families.

Tiddlywinks Centre still envisions a new community house development to be a cradle to grave support service for the local community in the future but not at the present time. We will still be ready to respond if government policy changes and investment in the local community and families becomes available.

Reserves Policy

The Board of trustees review the reserves policy yearly. They considered the current risks to the organisation. Understanding the need to balance, protect the existing operational activities, whilst needed to invest in the Centre's future to grow and diversify income streams. The charity needs to grow to reflect and meet the needs of the local community. The policy is based on risk probability and impact.

The free reserves target is £140,000, based on estimated closure costs plus additional for key building repairs.

The trustees had set aside £75,000 as a designated fund towards the development of Appleby House – to use for initial costs, as and when fundraising commences in earnest, and also if required as a matched funding element. This future project was put on hold in September 2022 as the charity recognised the challenges currently facing the sector a need to concentrate on securing sustainable services. The trustees have released £36,000 of these designated funds to ensure sufficient free reserves are held. After this transfer, free reserves at 31 March 2023 (also being the general fund balance) were £104,109.

In addition to the £39,000 remaining Appleby House designated fund, the charity has also set aside the net book value of the property and associated depreciation in a designated fund to more clearly show the ongoing running costs within general funds. This balance at 31 March 2023 is £544,460.

Risk management

The major risks to which the company are exposed are examined and reviewed regularly and systems have been established to mitigate any risks identified. Major external risks to funding are currently being reviewed by the trustees. Internal risks are minimised by procedures for authorisation of all transactions and to ensure a high quality of service delivery throughout the organisation. All regulations set out by Ofsted are regularly reviewed and adhered to. These procedures and policies are reviewed annually to ensure that they continue to meet the needs of the organisation.

Structure, governance and management
The organisation is a company limited by guarantee and a registered charity. The charity's governing documents are its Memorandum and Articles of Association.

The charity was incorporated as a company limited by guarantee without share capital, on 16 July 1999 and the charity was formed on 9th March 2000 under a Trust deed registered with the Charity Commission. The articles of association were changed on 8 January 2018 to reflect the current practice of the organisation.

Tiddlywinks carried out a Governance Review during 2017 including a review of the organisation's registered Objects and Articles of Association culminating in revised Articles of Association based on the Charity Commission's current model articles for a Charitable Company. The Trustees agreed to change the company/charity name from Arbourthorne Tiddly-winks Club to Tiddlywinks Centre. (The Centre is known locally as the Tiddlywinks Centre).

The charity is organised so that the trustees and its Management Team meet regularly to manage its affairs.

The Board meets every 6 weeks and is made up of local people, parents and other associated professionals. At each meeting key senior staff attend and present management and financial reports. The agendas are set by the senior management team and approved by the chairperson.

The Centre has a clear management structure in place to manage the charity/company. The day-to-day management of the charity is delegated to the Management Team. The Management Team meet weekly. The trustees approve all major expenditure.

The company has no share capital and in the event of the Charity being dissolved, every member promises to pay £1 towards the cost of dissolution and the liabilities incurred by the charity.

Appointment of trustees
The directors of the charitable company are also trustees for the purpose of charity law and are referred to in this report as trustees.

Appointment of members is governed by the trust deed of the charity. The board of trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

The Trustees of the Charity are elected at each Annual General Meeting (AGM). The minimum number of directors shall be three (3) but (unless otherwise determined by ordinary resolution) shall not be subject to any maximum. All trustees must retire at each AGM but may offer themselves for re-election. A director may not appoint an alternate director or anyone to act on his or her behalf at meetings of the directors. The Trustees may at any time co-opt any individual duly qualified to be appointed as a Trustee to fill a vacancy in their number or as an additional Trustee. However, a co-opted Trustee holds office only until the next AGM and the total number of co-optees at any one time shall not be more than one-half of the elected Trustees. No co-opted Trustee can serve for more than four consecutive years.

Small Companies Statement
This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The trustees declare that they have approved the Trustees' annual report above on 21.9.23 and signed on behalf of the directors by:

Print name: S J. NEWTON
Trustee

Independent examiner's report to the directors of Tiddlywinks Centre ('the Company')

I report to the charity directors on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the directors of the Company you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to organisations preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: 

Sarah Lightfoot, FCA DChA
Seven Hills Accountants Limited
57 Burton Street
Sheffield
S6 2HH

Date: 25 September 2023

Statement of financial activities (incorporating the income and expenditure account) for the year ended 31 March 2023

	Notes	General fund £	Designated funds £	Restricted funds £	2023 Total £	2022 Total £
Income from:						
Donations and legacies	2	79	-	5,660	5,739	-
Charitable activities	3	386,606	-	-	386,606	410,080
Investments - bank interest		1,062	-	-	1,062	65
Total income		**387,747**	**-**	**5,660**	**393,407**	**410,145**
Expenditure on:						
Charitable activities	4	399,877	17,309	660	417,846	485,811
Total expenditure		**399,877**	**17,309**	**660**	**417,846**	**485,811**
Net income/(expenditure)		**(12,130)**	**(17,309)**	**5,000**	**(24,439)**	**(75,666)**
Transfers	12	36,000	(36,000)	-	-	-
Net movement in funds		**23,870**	**(53,309)**	**5,000**	**(24,439)**	(75,666)
Reconciliation of funds:						
Total funds brought forward		116,239	636,769	8,194	761,202	836,868
Total funds carried forward		**140,109**	**583,460**	**13,194**	**736,763**	**761,202**

The statement of financial activities includes all gains and losses recognised in the year. All of the charitable company's operations are classed as continuing.

Tiddlywinks Centre

Balance Sheet
As at 31 March 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	8	544,460	561,769
Total fixed assets		544,460	561,769
Current assets			
Debtors	9	5,533	1,524
Cash at bank and in hand		195,628	207,267
Total current assets		201,161	208,791
Creditors: amounts falling due within one year	10	(8,858)	(9,358)
Net current assets		192,303	199,433
Total assets less current liabilities		736,763	761,202
Creditors: amounts falling due after one year		-	-
Total net assets		**736,763**	**761,202**
Represented By			
FUNDS			
General funds		140,109	116,239
Designated funds	11	583,460	636,769
Total unrestricted funds		723,569	753,008
Restricted funds	12	13,194	8,194
Total charity funds	13	**736,763**	**761,202**

For the year ending 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.
Directors' responsibilities:

- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The director's acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

The accounts have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within part 15 of the Companies Act 2006.

Approved by the board on 21.9.23 and signed on its behalf by:

Print name: S.J. NEWTON
Trustee

Notes to the Accounts
for the year ended 31 March 2023

1 Accounting Policies

(a) Basis of preparation

Tiddlywinks Centre is a charitable company in the United Kingdom limited by guarantee. In the event that the charity is wound up the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is given in the company information on page 1 of these financial statements.

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The financial statements have taken advantage of the exemption not to prepare a Statement of Cashflows.

The charity meets the definition of a public benefit entity as defined under FRS102. The financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest £1.

(b) Income

Income is recognised in the SOFA when the charity has entitlement to the funds, any performance conditions attached to the monies have been met, the receipt of the income is probable and its amount can be reliably measured.

Funding for projects is recognised when the charity has entitlement to the funds, any performance conditions attached to the projects/grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

(c) Expenditure and liabilities

Expenditure is recognised where an there is a legal or constructive obligation to pay a third party, it is probable that settlement will be required and the amount of the obligation can be reliably measured. All expenditure is reported gross of irrecoverable VAT.

(d) Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided on all tangible assets at the following annual rates calculated to write off the cost less estimated residual value, on a straight line basis over their useful economic lives:

Land and buildings	50 years
General equipment	5 years
Play equipment	5 years

Items of equipment are capitalised where their purchase price exceeds £1,000. All Computer/IT equipment is to be fully expensed in the year of purchase.

(e) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

(f) Trade debtors

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

1 Accounting Policies - continued

(g) Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

(h) Defined contribution pension scheme

The charity contributes to a defined contribution pension scheme for the benefit of the employees. The pension costs charged against net incoming resources are the contributions payable to the scheme in respect of the accounting period in accordance with FRS102.

(i) Operating lease rentals

Rentals under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

(j) Taxation

As a charity, the organisation is exempt from tax on income and gains falling within the available tax exemptions to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

(k) Fund accounting

Unrestricted funds are donations and other income receivable or generated for the objects of the organisation without further specified purpose and are available as general funds.

Designated funds are unrestricted funds of the charity which the trustess have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are either donations which the donor has specified are to be solely used for particular areas of the charity's work or grant income sought for specified activities.

(l) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2 Income from donations and legacies

	General Fund £	Designated Funds £	Restricted Funds £	2023 Total £	2022 Total £
Donations	79	-	500	579	-
The Beatrice Laing Trust	-	-	5,000	5,000	-
Sheffield City Council - Jubliee grant	-	-	160	160	-
	79	-	5,660	5,739	-
Prior year fund comparative	-	-	-		-

Notes to the Accounts - continued
for the year ended 31 March 2023

3 Income from charitable activities

	General Fund £	Designated Funds £	Restricted Funds £	2023 Total £	2022 Total £
Nursery fees	121,969	-	-	121,969	129,352
Sheffield City Council - FEL	251,937	-	-	251,937	269,705
Sheffield City Council - Early Years Inclusion and EHCP	10,073	-	-	10,073	5,211
Milk reimbursement scheme	2,177	-	-	2,177	1,762
Student placement and apprentice fees	450	-	-	450	4,050
	386,606	-	-	386,606	410,080
Prior year fund comparative	410,080	-	-		410,080

4 Expenditure on charitable activities

	Notes	General Fund £	Designated Funds £	Restricted Funds £	2023 Total £	2022 Total £
Direct costs						
Staff costs	5	245,676	-	-	245,676	275,090
Other staff costs		745	-	-	745	1,782
Activity costs		19,761	-	660	20,421	25,822
Support costs						
Staff costs	5	80,534	-	-	80,534	97,034
Payroll fees		768	-	-	768	803
Administration costs		8,150	-	-	8,150	8,454
Insurance		4,670	-	-	4,670	5,042
Legal and professional fees		1,769	-	-	1,769	6,296
Utilities and waste disposal		14,409	-	-	14,409	12,848
Council tax		2,022	-	-	2,022	-
Repairs and maintenance		12,654	-	-	12,654	27,681
Maintenance contracts		6,272	-	-	6,272	4,991
Bank charges		707	-	-	707	739
Depreciation		-	17,309	-	17,309	17,309
Independent examination fee	6	1,740	-	-	1,740	1,920
		399,877	17,309	660	417,846	485,811
Prior year fund comparative		468,502	17,309	-		485,811

5 Staff costs

	2023	2022
	£	£
Salaries	309,257	350,899
Employer's National Insurance contributions	16,732	19,157
Employer's allowance	(5,000)	(4,000)
Employer's pension contributions	5,221	6,068
	326,210	372,124

Average number of employees	2023	2022
Management and administration	5	5
Service delivery	16	21
	21	26

No employee received

6 Trustees and Key management personnel remuneration, benefits and expenses

The trustees were not paid or received any other benefits from employment with the charity in the year (2022: £nil). No trustees were reimbursed expenses during the year (2022: £nil). No trustees received payment for professional or other services supplied to the charity (2022: £nil).

The key management personnel of the charity, comprise the trustees, and the management team (noted on page 1 of the accounts). The total employee benefits of the key management personnel of the charity were £69,486 (2022: £82,125).

7 Independent examination fees

	2023
	£
Independent examination fee (including accountancy)	1,740

No other fees were payable to the independent examiner's organisation during the year.

8 Tangible fixed assets

	Land and Buildings £	Fixtures and Fittings £	Total £
Cost			
As at 1 April 2022	865,453	12,151	877,604
As at 31 March 2023	865,453	12,151	877,604
Depreciation			
As at 1 April 2022	303,684	12,151	315,835
Charge this period	17,309	-	17,309
As at 31 March 2023	320,993	12,151	333,144
Net book value			
As at 31 March 2023	**544,460**	**-**	**544,460**
As at 31 March 2022	561,769	-	561,769

All fixed assets are considered

9 Debtors

	2023 £	2022 £
Trade debtors	4,103	-
Prepayments	1,430	1,524
	5,533	**1,524**

10 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	3,121	2,192
Other creditors	1,584	1,738
Accruals	1,740	1,920
Other taxes and social security	2,413	3,508
	8,858	**9,358**

11 Designated funds

	Balance b/fwd £	Income £	Expenditure £	Transfers £	Balance c/fwd £
Property	561,769	-	(17,309)	-	544,460
Appleby House project	75,000	-	-	(36,000)	39,000
	636,769	**-**	**(17,309)**	**(36,000)**	**583,460**

The property is held in a designated fund to more clearly show the ongoing position of the charity.

Appleby House project
The trustees have set aside £75,000 to assist with initial project costs, and to be used as match funding if required. As the project is now on hold, some of these funds have been transferred to general funds, to support the regular activities of the charity.

Prior year comparison	*Balance b/fwd £*	*Income £*	*Expenditure £*	*Transfers £*	*Balance c/fwd £*
Property	*579,078*	-	*(17,309)*	-	*561,769*
Appleby House project	*75,000*	-	-	-	*75,000*
	654,078	-	*(17,309)*	-	*636,769*

12 Restricted funds

	Balance b/fwd £	Income £	Expenditure £	Transfers £	Balance c/fwd £
Building extension	8,194	-	-	-	8,194
SCC - Jubilee grant	-	160	(160)	-	-
B Heron Donation	-	500	(500)	-	-
Twinkle project (Family Support services)	-	5,000	-	-	5,000
	8,194	**5,660**	**(660)**	**-**	**13,194**

Building extension
Money given towards the extension of the building. Funders are being contacted to see if these funds can be use towards the Twinkle project, now the building extension project is on hold.

Twinkle project (Family Support services)
Monies given towards family support services.

Prior year comparison	*Balance b/fwd £*	*Income £*	*Expenditure £*	*Transfers £*	*Balance c/fwd £*
Building extension	*8,194*	-	-	-	*8,194*
	8,194	-	-	-	*8,194*

13 Net assets by fund

	General funds £	Designated funds £	Restricted funds £	Total 2023 £
Tangible fixed assets	-	544,460	-	544,460
Net current assets	140,109	39,000	13,194	192,303
	140,109	**583,460**	**13,194**	**736,763**

Prior year comparision	*General funds £*	*Designated funds £*	*Restricted funds £*	*Total 2022 £*
Tangible fixed assets	*-*	*561,769*	*-*	*561,769*
Net current assets	*116,239*	*75,000*	*8,194*	*199,433*
	116,239	*636,769*	*8,194*	*761,202*

14 Related party transactions

During the year the charity purchased repairs and maintenance services amounting to £10,650 (2022: £9,966) from Mark Rodriguez, the partner of Ms J Robinson (Chairperson). These services were purchased on an arms-length basis. There were no amounts outstanding to or from the individual at the year end (2022: £nil).

15 Operating leases

The charity's future operating lease payments for equipment are:

	2023 £	2022 £
Within one year	696	473
Between one and five years	1,740	-
	2,436	473

16 Statement of Financial Activities - prior year comparison

	Notes	2023 General fund £	2023 Designated funds £	2023 Restricted funds £	2023 Total £	2022 General fund £	2022 Designated funds £	2022 Restricted funds £	2022 Total £
Income from:									
Donations and legacies	2	79	-	5,660	5,739	-	-	-	-
Charitable activities	3	386,606	-	-	386,606	410,080	-	-	410,080
Investments - bank interest		1,062	-	-	1,062	65	-	-	65
Total income		387,747	-	5,660	393,407	410,145	-	-	410,145
Expenditure on:									
Charitable activities	4	399,877	17,309	660	417,846	468,502	17,309	-	485,811
Total expenditure		399,877	17,309	660	417,846	468,502	17,309	-	485,811
Net income/(expenditure)		(12,130)	(17,309)	5,000	(24,439)	(58,357)	(17,309)	-	(75,666)
Transfers	12	36,000	(36,000)	-	-	-	-	-	-
Net movement in funds		23,870	(53,309)	5,000	(24,439)	(58,357)	(17,309)	-	(75,666)
Reconciliation of funds:									
Total funds brought forward		116,239	636,769	8,194	761,202	174,596	654,078	8,194	836,868
Total funds carried forward		140,109	583,460	13,194	736,763	116,239	636,769	8,194	761,202

TIDDLYWINKS CENTRE

England & Wales - Charity number 1079765

Accounts

Registered Charity Number: 1079765
Company number: 03808850

Tiddlywinks Centre

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

For the year ended 31 March 2022

Tiddlywinks Centre

Contents

	Page
Legal and administrative information	1
Trustees' annual report	2 - 8
Independent examiner's report	9
Statement of financial activities	10
Balance sheet	11
Notes to the accounts	12 - 18

Tiddlywinks Centre

Legal and administrative information
for the year ended 31 March 2022

Previous names
Arbourthorne Tiddly-winks Club

Trustees/Directors

Sarah Newton	Chair	
Nadine Wynter	Treasurer	
Nicola Davis		Resigned 15 June 2021
Janice Robinson		
Caroline Beattie		
James Linfoot		

Company Secretary
Christine Plant

Management team

Tracey Thompson	Centre Manager
Fay Haughton	Assistant Manager
Carol Ryan	Finance Officer
Christine Plant	Business and Project Development Coordinator

Charity number
1079765

Company number
03808850

Registered office
7 Eastern Drive
Sheffield
S2 3WP

Independent Examiner
Sarah Lightfoot, FCA DChA
Employee of:
VAS Community Accountancy
The Circle
33 Rockingham Lane
Sheffield
S1 4FW

Tiddlywinks Centre

Trustees' annual report
For the year ended 31 March 2022

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2022 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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) issued in October 2019.

Objectives, activities and public benefit

The objects of the charity are to enhance the development and education of children and families in Sheffield and surrounding areas by encouraging parents to understand and provide for the needs of their children by:

- offering appropriate facilities, activities and training courses, together with the right of parents and carers to take responsibility for and to become involved in the activities, ensuring such activities offer opportunities for all children, regardless of means, sex, sexual orientation, race or of political, religious or other opinions.
- Encouraging the understanding of the needs of such children and their families and promoting public interest in and recognition of such needs in the area of benefit.
- Providing facilities and support services in the interests of social welfare for such children and their families with a view to improving the conditions of life of such persons.

Nothing in the articles shall authorise an application of the property of the charity for purposes which are not charitable in accordance with section 7 of the charities and trustee investment (Scotland) act 2005 and/or section 2 of the charities act (Northern Ireland) 2008.

In setting our objectives and planning our activities the trustees have given careful consideration to the Charity Commission's public benefit guidance, especially with regards to charging fees.

We provide a local community service, building a charitable business based on income generation which is not dependant on grant funding. We offer families living in Arbourthorne and surrounding areas of Sheffield a quality childcare and family support service. Each year we host several open days through the year to encourage the local families and the wider community to visit the centre and experience the services on offer. A consultation is carried out annually to seek the views of its users.

Tiddlywinks Centre ethos;

- To be a multipurpose centre at the hub of the community
- To act as a catalyst for economic renewal in Arbourthorne
- To help break the poverty cycle for children and families

The charity aims to address the following issues:

- Local parents / carers face a range of barriers to improving their family's standard of living and future prospects.
- Local parents / carers need access to flexible, affordable childcare in order to support a return to work or education.
- Many children starting school in the area are currently judged as not ready to engage with and benefit from school.
- Pre-school children need a safe and stimulating environment to develop their confidence and interest in learning and in building relationships.

Objectives, activities and public benefit – continued

Core Business of Tiddlywinks Centre achieves:

- Local parents / carers have access to flexible, affordable childcare which supports a return to work or education.
- All children starting school from Tiddlywinks are ready to engage with and benefit from school.
- Pre-school children enjoy a safe and stimulating environment in which they develop physical, emotional and social skills, capabilities and confidence.

Activities and achievements:

In 2021-2022, we engaged with between 100 - 120 families from Arbourthorne and other areas of Sheffield. The number of families accessing the Centre has been lower than previous years.

Tiddlywinks Centre team have worked tirelessly throughout 2021-2022 and continue to, to meet the latest guidelines relating to the COVID pandemic and its continuing aftermath, to enable the Centre to continue to operate and provide vital services to families. We see Tiddlywinks Centre as a community hub to be central to offering childcare & family support to not only vulnerable families but all families.

Since the pandemic Tiddlywinks Centre has continued to see a slow-down in demand for childcare places in the Centre. This has been for a number of reasons. Families reluctant to engage after the Covid lock down periods. Many children are struggling with separation anxiety, for most babies and toddlers born in or just before lock-down have not had the socialising opportunities (extended family, toddler group, shopping etc) which most children experience in normal times. This has a massive impact when trying to settle children into nursery. The other impact of Covid has been the rise in children with SEN and children/families who been identified as needing social services preventions and interventions. Families who were already vulnerable are falling deeper into crisis. The Centre and the staff continue to work closely with families and children to help resolve these issues.

Tiddlywinks Centre continues to work closely with other support agencies across the city to support all our families, working in partnership to distribute food parcels and activity resources to local families throughout the school holidays. We will continue to link with other current initiatives to enable us to give additional support to our families where needed.

We have built up an excellent reputation within the Arbourthorne & the surrounding areas for providing quality childcare. Over the last few years before lockdown, we were holding a waiting list of families wanting childcare places. Since the pandemic we have experienced a massive slowdown in enquires.

We continue to provide quality childcare and family support services. Families who access the Centre come from a wide range of backgrounds from families living on the poverty line, struggling to exist within the benefit system, to families in employment trying to find the work/life balance. The Centre continues to focus on supporting local families to enter into training or seek employment to escape the cycle of poverty.

SEN Support: The number of families & children we support with Special Education Needs (SEND) support has continued to grow over the last year. The continuing effect of lockdown has meant the number of families of two-year-olds now applying to access the Centre on funded entitlement are entering the nursery with significant higher needs than before. The percentage of children needing low level additional support is still high. The Centre is experiencing an increasing number of children requiring very high levels of support.

The Centre continues to have strong working relationships with SEN support staff working in the statutory services. These working relationships mean we can give very clear and coherent support to families and children. The increase in the number of children requiring additional support continues to create an additional pressure on already stretched services & on the Centre budget. As more children are identified to require SEN support Statutory Services are continually being reduced, withdrawn or are not consistent. The referral system for families and the Centre to access statutory support continues to grow with families waiting months for referrals to be processed and even longer to receive any support. Tiddlywinks Centre continues to support these families, providing both a high level of care for children and supporting parents to navigate through ever increasing complex systems to secure specialised support.

Safeguarding: There has always been an underlining need for some families in the local area who require social services intervention but this continues to increase year on year. This year we have continued to see the biggest increase in families requiring additional support/ intervention from social services.

The pressures on families since the pandemic have increased. We see the main causes of these struggles continue to be related to those who are living or falling into the poverty trap. Families who are living in crisis, finding themselves with increasing debt, dealing with depression & other health related issues, drugs & alcohol abuse. This leads to families struggling to provide for their own children. This support increases the pressure on the Centre's resources, for which, we do not receive any additional funding. This is one of the main reasons the Centre has prioritised the raising of additional funding to enable us to provided tailored family support initiatives directly to the most vulnerable. Supporting families to stay together and meet the challenges each individual family faces.

Quality Curriculum: Tiddlywinks Centre's overarching target is to raise the attainment of the children entering school at foundation stage. To strengthen the Centre's delivery of this target we are committed to providing a high level of staff training, continual reviewing of practice and setting out a strong plan for the staff team to deliver a quality & enhanced curriculum for the Centre. This plan has the individual child at its heart.

Links with local schools: Tiddlywinks Centre continues to strengthen links with Arbourthorne Community Primary, King Edward's primary and Norfolk primary schools to forge strong transitions for children and their families within the community. This year we have seen a number of children transitioning to other schools outside of the Arbourthorne area. Including Gleadless primary & Bankwood primary schools.

Holiday Playcare: Tiddlywinks Centre has gradually started to open a number of Holiday Playcare places. We have been operating around 5 places most holidays. We hope to extend this service to more families over the 2022-2023 period.

Community Group: Tiddlywinks Centre has continued to work closely with the Best Start Project run through Manor & Castle Development Trust. We are part of the people keeping well panel. The Centre continues to work in partnership with the Wybourn Family Centre, along with local representatives from the Health service, local schools and other organisations.

Staffing: The Centre staff team reduced from 26 full & part time staff to 21 in April 2022 due to the implementation of the programme of change. We managed to make these reductions without having to implement a redundancy process. A high percentage of the staff team are local people or who started on apprenticeships and have gained employment and childcare qualifications to work within the Centre. Tiddlywinks believes in personal development, encouraging staff to access training to enhance their skills, knowledge and experience. We provide a programme of staff training. A number of staff have achieved a degree level qualification. Tiddlywinks has an ethos of providing training & employment opportunities to local people. Staff training & development is key to the Centre offering quality care. The pandemic has had an enormous impact on securing face to face training. All courses are now delivered on line.

The impact on the staff has lessened with the slowdown of Covid infections but this has still left some with heightened anxiety. The logistical difficulties for some such as childcare/schooling issues. As an organisation we want to support our staff, and we truly appreciate the amazing way they have risen to the unique and ongoing challenges over this period.

Apprenticeships: As part of the chartable aims we offer apprenticeship opportunities for local young persons to gain employment skills and achieve a childcare qualification. This apprentice scheme is delivered in partnership with Sheffield. We currently have 2 young people on the apprenticeship scheme.

Volunteers: Tiddlywinks Centre supports local people by offering volunteer opportunities. Unfortunately, due to the Covid pandemic we have been unable to offer any volunteer opportunities over this last year due to limiting the number of people in the building.

Lease: Tiddlywinks Centre has now secured a new 30-year lease at peppercorn rent. This new lease will have an important impact on securing Tiddlywinks Centre's future.

Financial review:
Tiddlywinks Centre Board of Trustees agreed to invest approximately £15,000 in 2021-2022 to allow the development of future projects & improvements to the building and grounds:

- Legal & surveying costs in the negotiation of a new 30-year peppercorn lease from Sheffield City Council.
- Planned repair to the flat roof
- Refurbishment of the outdoor classroom
- Replacement of 4 laptops
- Foundation create a new entrance way: Door/Shutter/Path & Gate

Tiddlywinks Centre was predicting a financially stable year for the 2021-2l period hoping the effect of the pandemic had reduced. We continued to follow a programme of cost saving measures to minimise any impact we may experience including a review of fees, and a revised staffing plan. Unfortunately, even with cost saving measures and close monitoring of the budget spend each month, we were predicting a significant loss by March 2022.

Due to our cost saving measures, we have minimised the loss to the charity. We ended the year with a general fund deficit of approximately £57,000. After taking into account the investment of £15,600 of agreed reserves, the actual deficit from budget was closer to £42,000.

The true cost of the pandemic restrictions is continuing to be felt in the reduced number of children attending the centre this year.

Perhaps the greatest threat to Tiddlywinks Centre continues to be the lack of connection between the Government Free nursery entitlement rate paid to nurseries and the continual increases in the national minimum wage. This is becoming unsustainable for private/voluntary/community sector nurseries that operate in areas of economic disadvantage, with families that are in great need but unable to afford any additional charges.

As a charitable organisation we closely monitor our budget spend at all times. We have experienced a relatively good number of years with the pandemic not impacting too much on the budget. This year we are feeling the effect of the Covid pandemic. The impact on the budget has been for a number of reasons including a general increase in running costs, the government not raising the Funding for 2 year & 3-4 years' free nursery education rate sufficiently to meet the delivery cost, the large increase in the minimum wage, the slowdown in demand for places and the local authority predicting lower birth rates over the next 3 years, which will impact demand in the local area and across Sheffield as a whole. We realised quickly we needed a clear strategy in place to change how we delivered services to families to enable Tiddlywinks Centre to have a sustainable budget for 2022-23 and beyond.

In December the Board of Trustees alongside the Management team took the decision to implement a strategy of change. The main strategy was to reduce the total running costs of the Centre. This would be achieved by:

- reducing the number of childcare places we deliver to families.
- Merging of the younger children to create an under 3's unit and a reduction to the staffing budget which makes up at least 80% of the total Centre costs.
- The Centre would seek additional funding to extend and implement new support services to target the most vulnerable families.

Tiddlywinks Centre successfully implemented the changes in April 2022.

Proposed future development plans
Tiddlywinks Centre will place on hold plans to develop and build a new community building (Appleby House) on site over the next year to concentrate on securing current service delivery. Tiddlywinks Centre will use this time, and the space created from reducing the number of childcare places, to develop and extend family support initiatives. We have a robust funding strategy in place to secure funding to deliver tailored family support services to our most vulnerable children & families.

Tiddlywinks Centre still envisions a new community house development to be a cradle to grave support service for the local community in the future but not at the present time. We will still be ready to respond if government policy changes and investment in the local community and families becomes available.

Reserves Policy
The board of trustees reviewed the reserves policy in January 2022. They considered the current risks to the organisation. Understanding the need to balance, protecting the existing operational activities, whilst needed to invest in the Centre's future to grow and diversity income streams. The charity needs to grow to reflect and meet the needs of the local community. The policy is based on risk probability and impact.

The free reserves target is £127,400, based on estimated closure costs plus additional for key building repairs.

The trustees have set aside £75,000 as a designated fund towards the development of Appleby House – to use for initial costs, as and when fundraising commences in earnest, and also if required as a matched funding element.

In addition to the £75,000 Appleby House designated fund, the charity has also set aside the net book value of the property and associated depreciation in a designated fund to more clearly show the ongoing running costs within general funds. This balance at 31 March 2022 is £561,769.

Free reserves at 31 March 2022 (also being the general fund balance) were £116,239. This is approximately £11,000 under target.

Risk management
The major risks to which the company are exposed are examined and reviewed regularly and systems have been established to mitigate any risks identified. Major external risks to funding are currently being reviewed by the trustees. Internal risks are minimised by procedures for authorisation of all transactions and to ensure a high quality of service delivery throughout the organisation. All regulations set out by Ofsted are regularly reviewed and adhered to. These procedures and policies are reviewed annually to ensure that they continue to meet the needs of the organisation.

Structure, governance and management
The organisation is a company limited by guarantee and a registered charity. The charity's governing documents are its Memorandum and Articles of Association.

The charity was incorporated as a company limited by guarantee without share capital, on 16 July 1999 and the charity was formed on 9th March 2000 under a Trust deed registered with the Charity Commission. The articles of association were changed on 8 January 2018 to reflect the current practice of the organisation.

Tiddlywinks carried out a Governance Review during 2017 including a review of the organisation's registered Objects and Articles of Association culminating in revised Articles of Association based on the Charity Commission's current model articles for a Charitable Company. The Trustees agreed to change the company/charity name from Arbourthorne Tiddly-winks Club to Tiddlywinks Centre. (The Centre is known locally as the Tiddlywinks Centre).

The charity is organised so that the trustees and its Management Team meet regularly to manage its affairs.

The Board meets every 6 weeks and is made up of local people, parents and other associated professionals. At each meeting key senior staff attend and present management and financial reports. The agendas are set by the senior management team and approved by the chairperson.

The Centre has a clear management structure in place to manage the charity/company. The day-to-day management of the charity is delegated to the Management Team. The Management Team meet weekly. The trustees approve all major expenditure.

The company has no share capital and in the event of the Charity being dissolved, every member promises to pay £1 towards the cost of dissolution and the liabilities incurred by the charity.

Appointment of trustees
The directors of the charitable company are also trustees for the purpose of charity law and are referred to in this report as trustees.

Appointment of members is governed by the trust deed of the charity. The board of trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

The Trustees of the Charity are elected at each Annual General Meeting (AGM). The minimum number of directors shall be three (3) but (unless otherwise determined by ordinary resolution) shall not be subject to any maximum. All trustees must retire at each AGM but may offer themselves for re-election. A director may not appoint an alternate director or anyone to act on his or her behalf at meetings of the directors. The Trustees may at any time co-opt any individual duly qualified to be appointed as a Trustee to fill a vacancy in their number or as an additional Trustee. However, a co-opted Trustee holds office only until the next AGM and the total number of co-optees at any one time shall not be more than one-half of the elected Trustees. No co-opted Trustee can serve for more than four consecutive years.

Small Companies Statement
This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The trustees declare that they have approved the Trustees' annual report above on 21 July 2022 and signed on behalf of the directors by:

Print name: J ROBINSON
Trustee

Independent examiner's report to the directors of Tiddlywinks Centre ('the Company')

I report to the charity directors on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

As the directors of the Company you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to organisations preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: 

Sarah Lightfoot, FCA DChA
Employee of:
VAS Community Accountancy
The Circle
33 Rockingham Lane
Sheffield
S1 4FW

Date: 21 July 2022

Tiddlywinks Centre

Statement of financial activities
(incorporating the income and expenditure account)
for the year ended 31 March 2022

	Notes	General fund £	Designated funds £	Restricted funds £	2022 Total £	2021 Total £
Income from:						
Donations and legacies	2	-	-	-	-	32,683
Charitable activities	3	410,080	-	-	410,080	398,746
Investments - bank interest		65	-	-	65	108
Other		-	-	-	-	50
Total income		**410,145**	**-**	**-**	**410,145**	**431,587**
Expenditure on:						
Charitable activities	4	468,502	17,309	-	485,811	468,964
Total expenditure		**468,502**	**17,309**	**-**	**485,811**	**468,964**
Net income/(expenditure)		**(58,357)**	**(17,309)**	**-**	**(75,666)**	**(37,377)**
Transfers	12	-	-	-	-	-
Net movement in funds		**(58,357)**	**(17,309)**	**-**	**(75,666)**	(37,377)
Reconciliation of funds:						
Total funds brought forward		174,596	654,078	8,194	836,868	874,245
Total funds carried forward		**116,239**	**636,769**	**8,194**	**761,202**	**836,868**

The statement of financial activities includes all gains and losses recognised in the year. All of the charitable company's operations are classed as continuing.

Tiddlywinks Centre

Balance Sheet
As at 31 March 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	8	561,769	579,078
Total fixed assets		561,769	579,078
Current assets			
Debtors	9	1,524	1,689
Cash at bank and in hand		207,267	265,380
Total current assets		208,791	267,069
Creditors: amounts falling due within one year	10	(9,358)	(9,279)
Net current assets		199,433	257,790
Total assets less current liabilities		761,202	836,868
Creditors: amounts falling due after one year		-	-
Total net assets		**761,202**	**836,868**
Represented By			
FUNDS			
General funds		116,239	174,596
Designated funds	11	636,769	654,078
Total unrestricted funds		753,008	828,674
Restricted funds	12	8,194	8,194
Total charity funds	13	**761,202**	**836,868**

For the year ending 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.
Directors' responsibilities:

- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The director's acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

The accounts have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within part 15 of the Companies Act 2006.

Approved by the board on 21 July 2022 and signed on its behalf by:

Print name: J ROBINSON
Trustee

Notes to the Accounts
for the year ended 31 March 2022

1 Accounting Policies

(a) Basis of preparation

Tiddlywinks Centre is a charitable company in the United Kingdom limited by guarantee. In the event that the charity is wound up the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the company information on page 1 of these financial statements.

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The financial statements have taken advantage of the exemption not to prepare a Statement of Cashflows.

The charity meets the definition of a public benefit entity as defined under FRS102. The financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest £1.

(b) Income

Income is recognised in the SOFA when the charity has entitlement to the funds, any performance conditions attached to the monies have been met, the receipt of the income is probable and its amount can be reliably measured.

Funding for projects is recognised when the charity has entitlement to the funds, any performance conditions attached to the projects/grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

(c) Expenditure and liabilities

Expenditure is recognised where an there is a legal or constructive obligation to pay a third party, it is probable that settlement will be required and the amount of the obligation can be reliably measured. All expenditure is reported gross of irrecoverable VAT.

(d) Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided on all tangible assets at the following annual rates calculated to write off the cost less estimated residual value, on a straight line basis over their useful economic lives:

Land and buildings	50 years
General equipment	5 years
Play equipment	5 years

Items of equipment are capitalised where their purchase price exceeds £1,000. All Computer/IT equipment is to be fully expensed in the year of purchase.

(e) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

(f) Trade debtors

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

Notes to the Accounts - continued for the year ended 31 March 2022

1 Accounting Policies - continued

(g) Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

(h) Defined contribution pension scheme

The charity contributes to a defined contribution pension scheme for the benefit of the employees. The pension costs charged against net incoming resources are the contributions payable to the scheme in respect of the accounting period in accordance with FRS102.

(i) Operating lease rentals

Rentals under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

(j) Fund accounting

Unrestricted funds are donations and other income receivable or generated for the objects of the organisation without further specified purpose and are available as general funds.

Designated funds are unrestricted funds of the charity which the trustess have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are either donations which the donor has specified are to be solely used for particular areas of the charity's work or grant income sought for specified activities.

(k) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2 Income from donations and legacies

	General Fund £	Designated Funds £	Restricted Funds £	2022 Total £	2021 Total £
Donations (and fundraising events)	-	-	-	-	19
Sheffield Church Burgesses Trust	-	-	-	-	5,000
Furlough scheme	-	-	-	-	27,664
	-	-	-	-	32,683
Prior year fund comparative	27,683	-	5,000		32,683

Notes to the Accounts - continued for the year ended 31 March 2022

3 Income from charitable activities

	General Fund £	Designated Funds £	Restricted Funds £	2022 Total £	2021 Total £
Sheffield City Council - 2yr FEL	104,956	-	-	104,956	109,344
Sheffield City Council - 3yr FEL	164,749	-	-	164,749	204,914
	269,705	-	-	269,705	314,258
Nursery fees	129,352	-	-	129,352	78,572
Sheffield City Council - Early Years Inclusion and EHCP	5,211	-	-	5,211	5,019
Milk reimbursement scheme	1,762	-	-	1,762	897
Student placement and apprentice fees	4,050	-	-	4,050	-
	410,080	-	-	410,080	398,746
Prior year fund comparative	465,070	-	1,971		467,041

4 Expenditure on charitable activities

	Notes	General Fund £	Designated Funds £	Restricted Funds £	2022 Total £	2021 Total £
Direct costs						
Staff costs	5	275,090	-	-	275,090	279,810
Other staff costs		1,782	-	-	1,782	759
Activity costs		25,822	-	-	25,822	17,032
Support costs						
Staff costs	5	97,034	-	-	97,034	94,309
Payroll fees		803	-	-	803	834
Administration costs		8,454	-	-	8,454	8,459
Insurance		5,042	-	-	5,042	4,861
Legal and professional fees		6,296	-	-	6,296	3,269
Utilities and waste disposal		12,848	-	-	12,848	12,398
Repairs and maintenance		27,681	-	-	27,681	20,902
Maintenance contracts		4,991	-	-	4,991	4,017
Bank charges		739	-	-	739	685
Depreciation		-	17,309	-	17,309	19,739
Independent examination fee	6	1,920	-	-	1,920	1,890
		468,502	17,309	-	485,811	468,964
Prior year fund comparative		449,849	17,309	1,806		468,964

5 Staff costs

	2022	2021
	£	£
Salaries	350,899	352,545
Employer's National Insurance contributions	19,157	19,794
Employer's allowance	(4,000)	(4,000)
Employer's pension contributions	6,068	5,780
	372,124	374,119

Average number of employees	2022	2021
Management and administration	5	5
Service delivery	21	22
	26	27

No employee received

6 Trustees and Key management personnel remuneration, benefits and expenses

The trustees were not paid or received any other benefits from employment with the charity in the year (2021: £nil). No trustees were reimbursed expenses during the year (2021: £nil). No trustees received payment for professional or other services supplied to the charity (2021: £nil).

The key management personnel of the charity, comprise the trustees, and the management team (noted on page 1 of the accounts). The total employee benefits of the key management personnel of the charity were £82,125 (2021: £79,893).

7 Independent examination fees

	2022	2021
	£	£
Independent examination fee (including accountancy)	1,920	1,890
In addition to the independent examination fee, the independent examiner's organisation was paid the following:		
Subscriptions	252	252
Other services	-	210
Training	-	50

Notes to the Accounts - continued for the year ended 31 March 2022

8 Tangible fixed assets

	Land and Buildings £	Fixtures and Fittings £	Total £
Cost			
As at 1 April 2021	865,453	12,151	877,604
As at 31 March 2022	865,453	12,151	877,604
Depreciation			
As at 1 April 2021	286,375	12,151	298,526
Charge this period	17,309	-	17,309
As at 31 March 2022	303,684	12,151	315,835
Net book value			
As at 31 March 2022	**561,769**	-	**561,769**
As at 31 March 2021	579,078	-	579,078

All fixed assets are considered

9 Debtors

	2022 £	2021 £
Trade debtors	-	-
Prepayments	1,524	1,689
	1,524	**1,689**

10 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	2,192	1,309
Other creditors	1,738	1,753
Accruals	1,920	2,100
Other taxes and social security	3,508	4,117
	9,358	**9,279**

Notes to the Accounts - continued for the year ended 31 March 2022

11 Designated funds

	Balance b/fwd £	Income £	Expenditure £	Transfers £	Balance c/fwd £
Property	579,078	-	(17,309)	-	561,769
Appleby House project	75,000	-	-	-	75,000
	654,078	**-**	**(17,309)**	**-**	**636,769**

The property is held in a designated fund to more clearly show the ongoing position of the charity.

Appleby House project
The trustees have formally set aside £75,000 to assist with initial project costs, and to be used as match funding if required.

Prior year comparison	*Balance b/fwd £*	*Income £*	*Expenditure £*	*Transfers £*	*Balance c/fwd £*
Property	*596,387*	*-*	*(17,309)*	*-*	*579,078*
Appleby House project	*-*	*-*	*-*	*75,000*	*75,000*
	596,387	*-*	*(17,309)*	*75,000*	*654,078*

12 Restricted funds

	Balance b/fwd £	Income £	Expenditure £	Transfers £	Balance c/fwd £
Building extension	8,194	-	-	-	8,194
	8,194	**-**	**-**	**-**	**8,194**

Building extension
Money given towards the extension of the building.

Prior year comparison	*Balance b/fwd £*	*Income £*	*Expenditure £*	*Transfers £*	*Balance c/fwd £*
Building extension	*5,000*	*5,000*	*(1,806)*	*-*	*8,194*
	5,000	*5,000*	*(1,806)*	*-*	*8,194*

13 Net assets by fund

	General funds £	Designated funds £	Restricted funds £	Total 2022 £
Tangible fixed assets	-	561,769	-	561,769
Net current assets	116,239	75,000	8,194	199,433
	116,239	**636,769**	**8,194**	**761,202**

Prior year comparision	*General funds £*	*Designated funds £*	*Restricted funds £*	*Total 2021 £*
Tangible fixed assets	-	*579,078*	-	*579,078*
Net current assets	*174,596*	*75,000*	*8,194*	*257,790*
	174,596	*654,078*	*8,194*	*836,868*

14 Related party transactions

During the year the company purchased repairs and maintenance services amounting to £9,966 (2021: £6,381) from Mark Rodriguez, the partner of Ms J Robinson (Chairperson). These services were purchased on an arms-length basis. There were no amounts outstanding to or from the company at the year end (2021: £nil).

15 Operating leases

The charity's future operating lease payments for equipment are:

	2022 £	2021 £
Within one year	473	473
Between one and five years	-	-

16 Statement of Financial Activities - prior year comparison

		2022				2021			
	Notes	General fund £	Designated funds £	Restricted funds £	2022 Total £	General fund £	Designated funds £	Restricted funds £	2021 Total £
Income from:									
Donations and legacies	2	-	-	-	-	27,683	-	5,000	32,683
Charitable activities	3	410,080	-	-	410,080	398,746	-	-	398,746
Investments - bank interest		65	-	-	65	108	-	-	108
Other		-	-	-	-	50	-	-	50
Total income		410,145	-	-	410,145	426,587	-	5,000	431,587
Expenditure on:									
Charitable activities	4	468,502	17,309	-	485,811	449,849	17,309	1,806	468,964
Total expenditure		468,502	17,309	-	485,811	449,849	17,309	1,806	468,964
Net income/(expenditure)		(58,357)	(17,309)	-	(75,666)	(23,262)	(17,309)	3,194	(37,377)
Transfers	12	-	-	-	-	(75,000)	75,000	-	-
Net movement in funds		(58,357)	(17,309)	-	(75,666)	(98,262)	57,691	3,194	(37,377)
Reconciliation of funds:									
Total funds brought forward		174,596	654,078	8,194	836,868	272,858	596,387	5,000	874,245
Total funds carried forward		116,239	636,769	8,194	761,202	174,596	654,078	8,194	836,868

TIDDLYWINKS CENTRE

England & Wales - Charity number 1079765

Accounts

Registered Charity Number: 1079765
Company number: 03808850

Tiddlywinks Centre

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

For the year ended 31 March 2021

Tiddlywinks Centre

Contents

	Page
Legal and administrative information	1
Trustees' annual report	2 - 8
Independent examiner's report	9
Statement of financial activities	10
Balance sheet	11
Notes to the accounts	12 - 18

Tiddlywinks Centre

Legal and administrative information
for the year ended 31 March 2021

Previous names
Arbourthorne Tiddly-winks Club

Trustees/Directors

Sarah Newton	Chair from February 2021	
Janice Robinson	Chair until February 2021	
Nadine Wynter	Treasurer from February 2021	
Nicola Davis	Treasurer until February 2021	Resigned 15 June 2021
Caroline Beattie		
James Linfoot		

Company Secretary
Christine Plant

Management team

Tracey Thompson	Centre Manager
Fay Haughton	Assistant Manager
Carol Ryan	Finance Officer
Christine Plant	Business Officer and Project Development Coordinator

Charity number
1079765

Company number
03808850

Registered office
7 Eastern Drive
Sheffield
S2 3WP

Independent Examiner
Sarah Lightfoot, FCA DChA
On behalf of:
VAS Community Accountancy
The Circle
33 Rockingham Lane
Sheffield
S1 4FW

Tiddlywinks Centre

Trustees' annual report
For the year ended 31 March 2021

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2021 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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) issued in October 2019.

Objectives, activities and public benefit

The objects of the charity are to enhance the development and education of children and families in Sheffield and surrounding areas by encouraging parents to understand and provide for the needs of their children by:

- offering appropriate facilities, activities and training courses, together with the right of parents and carers to take responsibility for and to become involved in the activities, ensuring such activities offer opportunities for all children, regardless of means, sex, sexual orientation, race or of political, religious or other opinions.
- Encouraging the understanding of the needs of such children and their families and promoting public interest in and recognition of such needs in the area of benefit.
- Providing facilities and support services in the interests of social welfare for such children and their families with a view to improving the conditions of life of such persons.

Nothing in the articles shall authorise an application of the property of the charity for purposes which are not charitable in accordance with section 7 of the charities and trustee investment (Scotland) act 2005 and/or section 2 of the charities act (Northern Ireland) 2008.

In setting our objectives and planning our activities the trustees have given careful consideration to the Charity Commission's public benefit guidance, especially with regards to charging fees.

We provide a local community service, building a charitable business based on income generation which is not dependant on grant funding. We offer families living in Arbourthorne and surrounding areas of Sheffield a quality childcare and family support service. Each year we host several open days through the year to encourage the local families and the wider community to visit the centre and experience the services on offer. A consultation is carried out annually to seek the views of its users.

Tiddlywinks Centre ethos;

- To be a multipurpose centre at the hub of the community
- To act as a catalyst for economic renewal in Arbourthorne
- To help break the poverty cycle for children and families

The charity aims to address the following issues:

- Local parents / carers face a range of barriers to improving their family's standard of living and future prospects.
- Local parents / carers need access to flexible, affordable childcare in order to support a return to work or education.
- Many children starting school in the area are currently judged as not ready to engage with and benefit from school.
- Pre-school children need a safe and stimulating environment to develop their confidence and interest in learning and in building relationships.

Objectives, activities and public benefit – continued

Core Business of Tiddlywinks Centre achieves:

- Local parents / carers have access to flexible, affordable childcare which supports a return to work or education.
- All children starting school from Tiddlywinks are ready to engage with and benefit from school.
- Pre-school children enjoy a safe and stimulating environment in which they develop physical, emotional and social skills, capabilities and confidence.

Activities and achievements:

Impact of COVID-19
In late March 2020 the UK entered a significant period of lockdown and social distancing to combat the spread of COVID-19.

Tiddlywinks Centre drew up a pandemic plan in early March 2020 as soon as we were aware that coronavirus could become a serious threat. We put in place plans to be able to manage the on-going charity business even if we had to close. The Trustees formed a subgroup which was able to respond quickly and support the management team with any decisions that needed to be made as the situation changed on a daily basis. The Centre closed for two months in April and May 2020. Although we had initially planned to place most of the staff team on furlough, due to the change in government guidance we were only able to claim 30% of staffing costs (due to the Centre receiving a payment of FEL) against furlough. The decision was made by the Covid subgroup to keep staff pay at 100% over this period in recognition of the fact that not doing so would cause many of our staff significant financial hardship and worry. Although we had a significant loss of income from childcare fees during this period the Centre had already received FEL fees for this period. Tiddlywinks Centre's reserves were robust enough to allow this investment. At the start of the pandemic we had created a pandemic budget to model the likely financial impact it would have on Tiddlywinks Centre, using this model we were able to explore various options and plans. So despite the many uncertainties we knew that we could afford to do this.

On reopening in June 2020 the number of children able to attend the Centre was greatly reduced in order to comply with guidelines, keeping both children and staff as safe as possible. From the Autumn term we began to steadily rebuild the occupancy capacity. The Centre was able to continue to operate at these reduced occupancy levels during the November lockdown and under Tier 3 restrictions.

Tiddlywinks Centre team have worked tirelessly throughout and continue to, to meet the latest guidelines to enable the Centre to continue to operate and provide vital services to families. We are working closely with other support agencies across the city to support all our families and are working in partnership to distribute food parcels and activity resources to local families throughout the school holidays, alongside providing a service in the Centre. From the Autumn term we started to widen the support services we offered to families to get back to full capacity. Alongside this we will continue to link with other current initiatives to enable us give additional support to our families where needed. We see Tiddlywinks Centre as a vital community hub to be central to offering support to not only vulnerable families but all families. There has also been a significant impact on our staff, with heightened anxiety for many, logistical difficulties for some such as childcare / schooling issues, breakdown of relationships and partners' loss of jobs. As an organisation we want to support our staff, and we truly appreciate the amazing way they have risen to the unique and ongoing challenges over this period.

Families: In 2020-2021, we engaged with over 100 families from Arbourthorne and other areas of Sheffield. The number of families accessing the Centre has fallen for the first time in many years. We feel the pandemic and lock down including the closure of school has affected the number of families accessing 2-year and 3 & 4 year-old 'Funded Nursery Early Learning' (FEL) funding. Many working families have either been placed on furlough or have lost jobs over this period.

We have built up an excellent reputation within the Arbourthorne & the surrounding areas for providing quality childcare. Over the last few years before lockdown, we were holding a waiting list of families wanting childcare places. Since the pandemic we have experienced a massive slowdown in enquires. During the 2nd period of school closures from January – March 2021, enquiries almost stopped. Families requesting childcare places since have gradually increased since the schools have reopened.

We continue to provide quality childcare and family support services. Families who have accessed the Centre come from a wide range of backgrounds from families living on the poverty line, struggling to exist within the benefit system, to families in employment trying to find the work/life balance. The Centre continues to focus on supporting local families to enter into training or seek employment to escape the cycle of poverty.

SEN Support: We continue to support an ever-growing number of children requiring Special Education Needs (SEND) support. The effect of lockdown has meant the amount of families of two-year-olds now applying to access the Centre on funded entitlement are entering the nursery with significant higher needs than before. The percentage of children needing low level additional support is enormous.

The Centre has built strong working relationships with staff working in the statutory support services. This has meant we can give coherent support to families and individual children. The increase in the number of children requiring additional support continues to create an extra pressure on the services we provide. The Centre SENCO & management team have a continuing and increasing workload, as more children require SEN support whilst statutory services are continually being reduced or withdrawn. The pandemic has made a further negative impact on these statutory services, with families waiting months for referrals to be processed and even longer to receive any support. Tiddlywinks Centre continues to support these families, providing a high level of care for children. Supporting parents to navigate through these ever increasing complex systems to secure specialised support.

Safeguarding: This year we have continued to see an increase in families requiring additional support/ intervention from social services. There has always been a need from some families who required social service intervention and this continues to increase year on year. The pandemic has increased the pressure on families who were already struggling to manage their day to day lives. We see the main causes of these struggles are related to families who are living or falling into the poverty trap. Families who are living in crisis, finding themselves with increasing debt, dealing with depression & other health related issues, drugs & alcohol abuse. This leads to families struggling to provide for their own children. The Centres assistant manger is also the safeguarding officer. We have increasing numbers of families/children who require support through safeguarding related issues. This support increases the pressure on the Centre's resources, for which, we do not receive any additional funding.

Quality Curriculum: One of Tiddlywinks Centre's overarching targets is to raise the attainment of the children entering school at foundation stage. To strengthen the Centre's delivery of this target we are committed to provide a high level of staff training, continual reviewing of practice and setting out a strong plan for the staff team to deliver a quality & enhanced curriculum for the Centre. This plan always has the individual child at its heart. Staffing Shortage: Over the last few years we have seen a continuing decline in the number and amount of trained, experienced nursery staff applying for positions. Since the pandemic this decline has drastically increased. As a Centre we are struggling to fill job vacancies which arise and we are having to look at inventive ways to deliver quality care.

Staff training & development: is key to the Centre offering quality care. The pandemic has had an enormous impact on securing face to face training. All courses are now delivered on line.

Links with local schools: Tiddlywinks Centre continues to strengthen links with Arbourthorne Community Primary, King Edwards primary and Norfolk primary schools to forge strong transitions for children and their families within the community. This year we have seen a number of children transiting to other schools outside of the Arbourthorne area. Including Gleadless primary & Bankwood primary schools. Unfortunately, this year again we are unable to have the annual transition Tea Party were parents, children, staff & teachers come together to celebrate children moving onto school.

Holiday Playcare: The 10 place Holiday Playcare service has been placed on hold over the pandemic period following government advice to limit the mixing of children from other school & settings. We hope to reopen the activities in the Summer of 2021.

Community Group: Tiddlywinks Centre has continued to work closely with the Best Start Project run through Manor & Castle Development Trust. We are part of the people keeping well panel. The Centre continues to work in partnership with the Wybourn Family Centre, along with local representatives from the Health service, local schools and other organisations.

Staffing: The Centre employs 26 full & part time staff. A high percentage of the staff team are local people who started as volunteers or on apprenticeships and have gained employment status and childcare qualifications to work within the Centre. Tiddlywinks believes in personal development, encouraging staff to access training to enhance their skills, knowledge and experience. We provide a programme of staff training. A number of staff have achieved a degree level qualification. Tiddlywinks has an ethos of providing training & employment opportunities to local people.

Recruitment: The Childcare sector is experiencing a crisis in recruitment. This has just really started to effect Tiddlywink Centre over the last 6 months. Although we have an excellent staff retention record we do have a number of staff leaving us to go on maternity leave. Most of the staff do return after this period but it is becoming increasingly difficult to recruit to Nursery Nurse Practitioner roles.

Apprenticeships: As part of the chartable aims we offer apprenticeship opportunities for local young persons to gain employment skills and achieve a childcare qualification. This apprentice scheme is delivered in partnership with Sheffield & Barnsley Colleges. We currently have 3 young people on the apprenticeship scheme.

Volunteers: Tiddlywinks Centre supports local people by offering volunteer opportunities. Unfortunately, due to the Covid pandemic we have been unable to offer any volunteer opportunities over this last year due to limiting the number of people in the building.

Other programmes: Both the Music Programme and the Intergenerational Project were suspended last February as the pandemic started to take hold. We still have no confirmed date as to when these projects will begin again.

Outdoor: This year we have invested in the outside play area for the under 2's age range. We have created an all-weather garden to allow the children to be outside whatever the weather.

Financial review:
Tiddlywinks Centre Board of Trustees agreed to invest approximately £20,000 from reserves in the 2020-2021 period to allow the development of future projects & improvements to the building and grounds:

- Project Development Coordinator salary from April to January
- To replace 7 windows to improve energy efficiency for the building.
- New laptops to allow some staff where possible to home work.
- Refurbishment & reconfiguration of the Foundation nursery room.
- Extend the planning permission for the capital build for Appleby House due to the project having to be put on temporary hold due to the pandemic.
- Legal cost for solicitor support in the negotiation of a new 30-year peppercorn lease from Sheffield City Council.

Financial impact:
Tiddlywinks Centre was predicting a significant deficit by the end of the 2020-21 financial period due to the loss of revenue and restrictions placed on the Centre at the height of the pandemic. We followed a programme of cost saving measures to minimise this impact including a review of fees, and a revised staffing plan. In Autumn 2020 the government announced an increase in the FEL (early years funding) rate for 2021-22, but this rise was not significant.

Due to our cost saving measures we have minimised the loss to the charity. We ended the year with a general fund deficit of approximately £24,000 excluding a ring-fenced grant for Appleby House. After taking into account an investment of £16,500 of agreed reserves the actual deficit from budget was closer to £7,500.

The true cost of the pandemic restrictions is continuing to be felt in the reduced number of children attending the centre this year and the relatively recent struggle to recruit quality, experienced childcare staff.

Perhaps the greatest threat to Tiddlywinks Centre however is the lack of connection between the FEL rate paid to nurseries and the continual increases in the national minimum wage. This is becoming unsustainable for community nurseries that operate in areas of economic disadvantage, with families are in great need but unable to afford any additional charges.

Proposed future development plans
Tiddlywinks Centre will continue with plans to develop and build a new community building (Appleby House) on site. This will enable the Centre to deliver extended family support services, training and provide community space for other local groups use. We plan to gather together a package of funding including investing an amount from our own reserves and raising capital funding from grants and trusts to complete the project in 2022-23. We envision the new community house to be a cradle to grave support service for the local community.

This year we have invested in additional hours for a future plan to be developed to extend the current services offered by Tiddlywinks Centre. The Centre has current architect drawings in place and planning permission successfully obtained for a new community house to be built on the existing land.

Lease: Tiddlywinks Centre are in the final stages to secure a new 30-year lease at peppercorn rent. This new lease will have an important impact on securing Tiddlywinks Centre future.

Reserves Policy
The board of trustees reviewed and revised the reserves policy in July 2021. They considered the current risks to the organisation. Understanding the need to balance, protecting the existing operational activities, whilst needed to invest in the Centre future to grow and diversity income streams. The charity needs to grow to reflect and meet the needs of the local community. The revised policy is based on risk probability and impact.

The revised free reserves target is £130,000, based on estimated closure costs plus additional for key building repairs. Previously the target reserves were 6 months of operating costs.

The trustees have set aside £75,000 in the year as a designated fund towards the development of Appleby House – to use for initial costs, as fundraising commences in earnest, and also if required as a matched funding element.

In addition to the £75,000 Appleby House designated fund, the charity has also set aside the net book value of the property and associated depreciation in a designated fund to more clearly show the ongoing running costs within general funds. This balance at 31 March 2021 is £579,078.

Free reserves at 31 March 2021 (also being the general fund balance) were £174,596. This is approximately £45,000 over target, which allows for future development investment: including planned projects to allow Tiddlywinks Centre charity to grow & diversify stream of income. Including refurbishment & replacement of equipment and small projects.

Risk management
The major risks to which the company are exposed are examined and reviewed regularly and systems have been established to mitigate any risks identified. Major external risks to funding are currently being reviewed by the trustees. Internal risks are minimised by procedures for authorisation of all transactions and to ensure a high quality of service delivery throughout the organisation. All regulations set out by Ofsted are regularly reviewed and adhered to. These procedures and policies are reviewed annually to ensure that they continue to meet the needs of the organisation.

Structure, governance and management
The organisation is a company limited by guarantee and a registered charity. The charity's governing documents are its Memorandum and Articles of Association.

The charity was incorporated as a company limited by guarantee without share capital, on 16 July 1999 and the charity was formed on 9th March 2000 under a Trust deed registered with the Charity Commission. The articles of association were changed on 8 January 2018 to reflect the current practice of the organisation.

Tiddlywinks carried out a Governance Review during 2017 including a review of the organisation's registered Objects and Articles of Association culminating in revised Articles of Association based on the Charity Commission's current model articles for a Charitable Company. The Trustees agreed to change the company/charity name from Arbourthorne Tiddly-winks Club to Tiddlywinks Centre. (The Centre is known locally as the Tiddlywinks Centre).

The charity is organised so that the trustees and its Management Team meet regularly to manage its affairs.

The Board meets every 6 weeks and is made up of local people, parents and other associated professionals. At each meeting key senior staff attend and present management and financial reports. The agendas are set by the senior management team and approved by the chairperson.

The Centre has a clear management structure in place to manage the charity/company. The day-to-day management of the charity is delegated to the Management Team. The Management Team meet weekly. The trustees approve all major expenditure.

The company has no share capital and in the event of the Charity being dissolved, every member promises to pay £1 towards the cost of dissolution and the liabilities incurred by the charity.

Appointment of trustees
The directors of the charitable company are also trustees for the purpose of charity law and are referred to in this report as trustees.

Appointment of members is governed by the trust deed of the charity. The board of trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

The Trustees of the Charity are elected at each Annual General Meeting (AGM). The minimum number of directors shall be three (3) but (unless otherwise determined by ordinary resolution) shall not be subject to any maximum. All trustees must retire at each AGM but may offer themselves for re-election. A director may not appoint an alternate director or anyone to act on his or her behalf at meetings of the directors. The Trustees may at any time co-opt any individual duly qualified to be appointed as a Trustee to fill a vacancy in their number or as an additional Trustee. However, a co-opted Trustee holds office only until the next AGM and the total number of co-optees at any one time shall not be more than one-half of the elected Trustees. No co-opted Trustee can serve for more than four consecutive years.

Small Companies Statement
This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The trustees declare that they have approved the Trustees' annual report above on 22-09-21 and signed on behalf of the directors by:

Print name: S.J. WESTON
Trustee

Independent examiner's report to the directors of Tiddlywinks Centre ('the Company')

I report to the charity directors on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report

As the directors of the Company you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

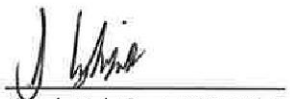
Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to organisations preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: 

Sarah Lightfoot, FCA DChA
On behalf of:
VAS Community Accountancy
The Circle
33 Rockingham Lane
Sheffield
S1 4FW

Date: 26 October 2021

Tiddlywinks Centre

Statement of financial activities
(incorporating the income and expenditure account)
for the year ended 31 March 2021

	Notes	General fund £	Designated funds £	Restricted funds £	2021 Total £	2020 Total £
Income from:						
Donations and legacies	**2**	27,683	-	5,000	32,683	5,802
Charitable activities	**3**	398,746	-	-	398,746	467,041
Investments - bank interest		108	-	-	108	432
Other		50	-	-	50	515
Total income		**426,587**	**-**	**5,000**	**431,587**	**473,790**
Expenditure on:						
Fundraising		-	-	-	-	16
Charitable activities	**4**	449,849	17,309	1,806	468,964	489,622
Total expenditure		**449,849**	**17,309**	**1,806**	**468,964**	**489,638**
Net income/(expenditure)		**(23,262)**	**(17,309)**	**3,194**	**(37,377)**	**(15,848)**
Transfers	**12**	(75,000)	75,000	-	-	-
Net movement in funds		**(98,262)**	**57,691**	**3,194**	**(37,377)**	(15,848)
Reconciliation of funds:						
Total funds brought forward		272,858	596,387	5,000	874,245	890,093
Total funds carried forward		**174,596**	**654,078**	**8,194**	**836,868**	**874,245**

The statement of financial activities includes all gains and losses recognised in the year. All of the charitable company's operations are classed as continuing.

Tiddlywinks Centre

Balance Sheet
As at 31 March 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	8	579,078	598,817
Total fixed assets		579,078	598,817
Current assets			
Debtors	9	1,689	2,225
Cash at bank and in hand		265,380	282,518
Total current assets		267,069	284,743
Creditors: amounts falling due within one year	10	(9,279)	(9,315)
Net current assets		257,790	275,428
Total assets less current liabilities		836,868	874,245
Creditors: amounts falling due after one year		-	-
Total net assets		**836,868**	**874,245**
Represented By			
FUNDS			
General funds		174,596	272,858
Designated funds	11	654,078	596,387
Total unrestricted funds		828,674	869,245
Restricted funds	12	8,194	5,000
Total charity funds	13	**836,868**	**874,245**

For the year ending 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.
Directors' responsibilities:

- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The director's acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

The accounts have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within part 15 of the Companies Act 2006.

Approved by the board on 22-09-2021 and signed on its behalf by:

Print name: S J. NEWTON

Trustee

Notes to the Accounts
for the year ended 31 March 2021

1 Accounting Policies

(a) Basis of preparation

Tiddlywinks Centre is a charitable company in the United Kingdom limited by guarantee. In the event that the charity is wound up the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the company information on page 1 of these financial statements.

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The financial statements have taken advantage of the exemption not to prepare a Statement of Cashflows.

The charity meets the definition of a public benefit entity as defined under FRS102. The financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest £1.

(b) Income

Income is recognised in the SOFA when the charity has entitlement to the funds, any performance conditions attached to the monies have been met, the receipt of the income is probable and its amount can be reliably measured.

Funding for projects is recognised when the charity has entitlement to the funds, any performance conditions attached to the projects/grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

(c) Expenditure and liabilities

Expenditure is recognised where an there is a legal or constructive obligation to pay a third party, it is probable that settlement will be required and the amount of the obligation can be reliably measured. All expenditure is reported gross of irrecoverable VAT.

(d) Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided on all tangible assets at the following annual rates calculated to write off the cost less estimated residual value, on a straight line basis over their useful economic lives:

Land and buildings	50 years
General equipment	5 years
Play equipment	5 years

Items of equipment are capitalised where their purchase price exceeds £1,000. All Computer/IT equipment is to be fully expensed in the year of purchase.

(e) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

(f) Trade debtors

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

1 Accounting Policies - continued

(g) Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

(h) Defined contribution pension scheme

The charity contributes to a defined contribution pension scheme for the benefit of the employees. The pension costs charged against net incoming resources are the contributions payable to the scheme in respect of the accounting period in accordance with FRS102.

(i) Operating lease rentals

Rentals under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

(j) Fund accounting

Unrestricted funds are donations and other income receivable or generated for the objects of the organisation without further specified purpose and are available as general funds.

Designated funds are unrestricted funds of the charity which the trustess have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are either donations which the donor has specified are to be solely used for particular areas of the charity's work or grant income sought for specified activities.

(k) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2 Income from donations and legacies

	General Fund £	Designated Funds £	Restricted Funds £	2021 Total £	2020 Total £
Donations (and fundraising events)	19	-	-	19	802
Sheffield Church Burgesses Trust	-	-	5,000	5,000	-
Sheffield Town Trust	-	-	-	-	5,000
Furlough scheme	27,664	-	-	27,664	-
	27,683	-	5,000	32,683	5,802
Prior year fund comparative	802	-	5,000		5,802

Notes to the Accounts - continued for the year ended 31 March 2021

3 Income from charitable activities

	General Fund £	Designated Funds £	Restricted Funds £	2021 Total £	2020 Total £
Sheffield City Council - 2yr FEL	109,344	-	-	109,344	115,039
Sheffield City Council - 3yr FEL	204,914	-	-	204,914	183,194
	314,258	-	-	314,258	298,233
Nursery fees	78,572	-	-	78,572	157,318
Milk reimbursement scheme	897	-	-	897	2,043
Sheffield City Council - Early Years Inclusion	5,019	-	-	5,019	7,476
People Keeping Well	-	-	-	-	1,971
	398,746	-	-	398,746	467,041
Prior year fund comparative	465,070	-	1,971		467,041

4 Expenditure on charitable activities

	Notes	General Fund £	Designated Funds £	Restricted Funds £	2021 Total £	2020 Total £
Direct costs						
Staff costs	5	279,810	-	-	279,810	293,996
Other staff costs		759	-	-	759	2,189
Activity costs		17,032	-	-	17,032	21,665
Support costs						
Staff costs	5	94,309	-	-	94,309	90,285
Payroll fees		834	-	-	834	961
Administration costs		8,459	-	-	8,459	7,951
Insurance		4,861	-	-	4,861	5,295
Legal and professional fees		1,463	-	1,806	3,269	2,269
Utilities and waste disposal		12,398	-	-	12,398	14,602
Repairs and maintenance		20,902	-	-	20,902	25,166
Maintenance contracts		4,017	-	-	4,017	2,826
Bank charges		685	-	-	685	878
Depreciation		2,430	17,309	-	19,739	19,739
Independent examination fee	6	1,890	-	-	1,890	1,800
Governance costs		-	-	-	-	-
		449,849	17,309	1,806	468,964	489,622
Prior year fund comparative		469,168	17,309	3,145		489,622

Notes to the Accounts - continued for the year ended 31 March 2021

5 Staff costs

	2021	2020
	£	£
Salaries	352,545	362,265
Employer's National Insurance contributions	19,794	19,207
Employer's allowance	(4,000)	(3,000)
Employer's pension contributions	5,780	5,809
	374,119	384,281

Average number of employees	2021	2020
Management and administration	5	5
Service delivery	22	25
	27	30

No employee received emoluments of more than £60,000 in either year.

6 Trustees and Key management personnel remuneration, benefits and expenses

No trustees received any remuneration or out of pocket expenses during the year.

The key management personnel of the charity, comprise the trustees, and the management team (noted on page 1 of the accounts). The total employee benefits of the key management personnel of the charity were £79,893 (2020: £75,018).

7 Independent examination fees

	2021	2020
	£	£
Independent examination fee (incliding accountancy and tax work)	1,890	1,800

In addition to the independent examination fee, the independent examiner's organisation was paid the following:

Subscriptions	252	252
Other services	210	-
Training	50	325

Notes to the Accounts - continued for the year ended 31 March 2021

8 Tangible fixed assets

	Land and Buildings	Fixtures and Fittings	Total
	£	£	£
Cost			
As at 1 April 2020	865,453	12,151	877,604
As at 31 March 2021	865,453	12,151	877,604
Depreciation			
As at 1 April 2020	269,066	9,721	278,787
Charge this period	17,309	2,430	19,739
As at 31 March 2021	286,375	12,151	298,526
Net book value			
As at 31 March 2021	**579,078**	-	**579,078**
As at 31 March 2020	596,387	2,430	598,817

All fixed assets are considered to be for direct charitable purposes.

9 Debtors

	2021	2020
	£	£
Trade debtors	-	536
Prepayments	1,689	1,689
	1,689	**2,225**

10 Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	1,309	2,985
Other creditors	1,753	1,686
Accruals	2,100	1,800
Other taxes and social security	4,117	2,844
	9,279	**9,315**

11 Designated funds

	Balance b/fwd £	Income £	Expenditure £	Transfers £	Balance c/fwd £
Property	596,387	-	(17,309)	-	579,078
Appleby House project	-	-	-	75,000	75,000
	596,387	**-**	**(17,309)**	**75,000**	**654,078**

The property is held in a designated fund to more clearly show the ongoing position of the charity.

Appleby House project
The trustees have formally set aside £75,000 to assist with initial project costs, and to be used as match funding if required.

Prior year comparison	*Balance b/fwd £*	*Income £*	*Expenditure £*	*Transfers £*	*Balance c/fwd £*
Property	*613,696*	-	*(17,309)*	-	*596,387*
	613,696	-	*(17,309)*	-	*596,387*

12 Restricted funds

	Balance b/fwd £	Income £	Expenditure £	Transfers £	Balance c/fwd £
Building extension	5,000	5,000	(1,806)	-	8,194
	5,000	**5,000**	**(1,806)**	**-**	**8,194**

Building extension
Money given towards the extension of the building.

Prior year comparison	*Balance b/fwd £*	*Income £*	*Expenditure £*	*Transfers £*	*Balance c/fwd £*
Building extension	-	*5,000*	-	-	*5,000*
Intergeneration work	-	*1,971*	*(3,145)*	*1,174*	-
	-	*6,971*	*(3,145)*	*1,174*	*5,000*

Intergeneration work
Monies received towards intergenerational work were fully spent in the year - the work undertaken involved £1,174 more than the grant received - this was transferred from general funds.

13 Net assets by fund

	General funds £	Designated funds £	Restricted funds £	Total 2021 £
Tangible fixed assets	-	579,078	-	579,078
Net current assets	174,596	75,000	8,194	257,790
	174,596	**654,078**	**8,194**	**836,868**

Prior year comparision	*General funds £*	*Designated funds £*	*Restricted funds £*	*Total 2020 £*
Tangible fixed assets	*2,430*	*596,387*	*-*	*598,817*
Net current assets	*270,428*	*-*	*5,000*	*275,428*
	272,858	*596,387*	*5,000*	*874,245*

14 Related party transactions

During the year the company purchased repairs and maintenance services amounting to £7,110 (2020: £6,381) from Mark Rodriguez, the partner of Ms J Robinson (Chairperson). These services were purchased on an arms-length basis. There were no amounts outstanding to or from the company at the year end (2020: £nil).

15 Operating leases

The charity's future operating lease payments for equipment are:

	2021 £	2020 £
Within one year	473	473
Between one and five years	-	-

16 Statement of Financial Activities - prior year comparison

		2021				2020			
	Notes	General fund £	Designated funds £	Restricted funds £	2021 Total £	General fund £	Designated funds £	Restricted funds £	2020 Total £
Income from:									
Donations and legacies	2	**27,683**	**-**	**5,000**	**32,683**	802	-	5,000	5,802
Charitable activities	3	**398,746**	**-**	**-**	**398,746**	465,070	-	1,971	467,041
Investments - bank interest		**108**	**-**	**-**	**108**	432	-	-	432
Other		**50**	**-**	**-**	**50**	515	-	-	515
Total income		**426,587**	**-**	**5,000**	**431,587**	466,819	-	6,971	473,790
Expenditure on:									
Fundraising		**-**	**-**	**-**	**-**	16	-	-	16
Charitable activities	4	**449,849**	**17,309**	**1,806**	**468,964**	469,168	17,309	3,145	489,622
Total expenditure		**449,849**	**17,309**	**1,806**	**468,964**	469,184	17,309	3,145	489,638
Net income/(expenditure)		**(23,262)**	**(17,309)**	**3,194**	**(37,377)**	(2,365)	(17,309)	3,826	(15,848)
Transfers	12	**(75,000)**	**75,000**	**-**	**-**	(1,174)	-	1,174	-
Net movement in funds		**(98,262)**	**57,691**	**3,194**	**(37,377)**	(3,539)	(17,309)	5,000	(15,848)
Reconciliation of funds:									
Total funds brought forward		**272,858**	**596,387**	**5,000**	**874,245**	276,397	613,696	-	890,093
Total funds carried forward		**174,596**	**654,078**	**8,194**	**836,868**	272,858	596,387	5,000	874,245