

Registered Charity Number: 1079765
Company number: 03808850

Tiddlywinks Centre

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

For the year ended 31 March 2022

Tiddlywinks Centre

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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.

Tiddlywinks Centre

Trustees' annual report - continued For the year ended 31 March 2022

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.

Tiddlywinks Centre

Trustees' annual report - continued For the year ended 31 March 2022

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 provide 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.

Tiddlywinks Centre

Trustees' annual report - continued For the year ended 31 March 2022

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 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. 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 2021-21 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.

Tiddlywinks Centre

Trustees' annual report - continued For the year ended 31 March 2022

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 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 £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.

Tiddlywinks Centre

Trustees' annual report - continued For the year ended 31 March 2022

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.

Tiddlywinks Centre

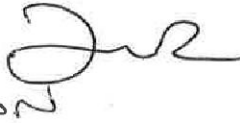
Trustees' annual report - continued
For the year ended 31 March 2022

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

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 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 trustees 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
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>32,683</u>
Prior year fund comparative	<u>27,683</u>	<u>-</u>	<u>5,000</u>		<u>32,683</u>

Tiddlywinks Centre

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
	<u>269,705</u>	<u>-</u>	<u>-</u>	<u>269,705</u>	<u>314,258</u>
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	-
	<u>410,080</u>	<u>-</u>	<u>-</u>	<u>410,080</u>	<u>398,746</u>
Prior year fund comparative	<u>465,070</u>	<u>-</u>	<u>1,971</u>		<u>467,041</u>

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
		<u>468,502</u>	<u>17,309</u>	<u>-</u>	<u>485,811</u>	<u>468,964</u>
Prior year fund comparative		<u>449,849</u>	<u>17,309</u>	<u>1,806</u>		<u>468,964</u>

Tiddlywinks Centre

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

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
	<u>372,124</u>	<u>374,119</u>
Average number of employees	2022	2021
Management and administration	5	5
Service delivery	21	22
	<u>26</u>	<u>27</u>

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)	<u>1,920</u>	<u>1,890</u>
In addition to the independent examination fee, the independent examiner's organisation was paid the following:		
Subscriptions	252	252
Other services	-	210
Training	<u>-</u>	<u>50</u>

Tiddlywinks Centre

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
	<u>1,524</u>	<u>1,689</u>

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
	<u>9,358</u>	<u>9,279</u>

Tiddlywinks Centre

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

Tiddlywinks Centre

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

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
<i>Prior year comparison</i>	<i>General funds £</i>	<i>Designated funds £</i>	<i>Restricted funds £</i>	<i>Total 2021 £</i>
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: Enil).

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