

**Registered Charity Number: 1079765**  
**Company number: 03808850**

**Tiddlywinks Centre**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**For the year ended 31 March 2024**

## **Tiddlywinks Centre**

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## **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 Houghton	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.

## **Tiddlywinks Centre**

### **Trustees' annual report - continued For the year ended 31 March 2024**

#### **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.

## **Tiddlywinks Centre**

### **Trustees' annual report - continued For the year ended 31 March 2024**

#### **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%.

## **Tiddlywinks Centre**

### **Trustees' annual report - continued For the year ended 31 March 2024**

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.

## Tiddlywinks Centre

### Trustees' annual report - continued For the year ended 31 March 2024

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 but 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 provide 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.



## **Tiddlywinks Centre**

### **Trustees' annual report - continued For the year ended 31 March 2024**

**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.

## **Tiddlywinks Centre**

### **Trustees' annual report - continued For the year ended 31 March 2024**

#### **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.

## **Tiddlywinks Centre**

### **Trustees' annual report - continued For the year ended 31 March 2024**

#### **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: 

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 £
<b>Income from:</b>						
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
<b>Total income</b>		<b>411,517</b>	<b>-</b>	<b>5,526</b>	<b>417,043</b>	<b>393,407</b>
<b>Expenditure on:</b>						
Charitable activities	4	428,788	17,309	1,819	447,916	417,846
<b>Total expenditure</b>		<b>428,788</b>	<b>17,309</b>	<b>1,819</b>	<b>447,916</b>	<b>417,846</b>
<b>Net income/(expenditure)</b>		<b>(17,271)</b>	<b>(17,309)</b>	<b>3,707</b>	<b>(30,873)</b>	<b>(24,439)</b>
Transfers	12	7,532	(4,000)	(3,532)	-	-
<b>Net movement in funds</b>		<b>(9,739)</b>	<b>(21,309)</b>	<b>175</b>	<b>(30,873)</b>	<b>(24,439)</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward		140,109	583,460	13,194	736,763	761,202
<b>Total funds carried forward</b>		<b>130,370</b>	<b>562,151</b>	<b>13,369</b>	<b>705,890</b>	<b>736,763</b>

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

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

## **Tiddlywinks Centre**

### **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 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 2024**

**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 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.

**(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
	<u>258</u>	<u>-</u>	<u>5,526</u>	<u>5,784</u>	<u>5,739</u>
Prior year fund comparative	<u>79</u>	<u>-</u>	<u>5,660</u>		<u>5,739</u>



Notes to the Accounts - continued  
for the year ended 31 March 2024**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
	<u>408,385</u>	<u>-</u>	<u>-</u>	<u>408,385</u>	<u>386,606</u>
Prior year fund comparative	<u>386,606</u>	<u>-</u>	<u>-</u>		<u>386,606</u>

**4 Expenditure on charitable activities**

	Notes	General Fund £	Designated Funds £	Restricted Funds £	2024 Total £	2023 Total £
<b>Direct costs</b>						
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
<b>Support costs</b>						
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
		<u>428,788</u>	<u>17,309</u>	<u>1,819</u>	<u>447,916</u>	<u>417,846</u>
Prior year fund comparative		<u>399,877</u>	<u>17,309</u>	<u>660</u>		<u>417,846</u>

**Notes to the Accounts - continued**  
**for the year ended 31 March 2024**

**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
	<u>342,464</u>	<u>326,210</u>
 Average number of employees:	 2024	 2023
Management and administration	5	5
Service delivery	16	16
	<u>21</u>	<u>21</u>

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)	<u>2,070</u>	<u>1,920</u>
Fees paid to the independent examiner's organisation for other services:	<u>270</u>	<u>-</u>

**8 Tangible fixed assets**

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

## Tiddlywinks Centre

### Notes to the Accounts - continued for the year ended 31 March 2024

#### 9 Debtors

	2024 £	2023 £
Trade debtors	394	4,103
Prepayments	4,107	1,430
	<b>4,501</b>	<b>5,533</b>

#### 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
	<b>9,860</b>	<b>8,858</b>

#### 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
	<b>583,460</b>	<b>-</b>	<b>(17,309)</b>	<b>(4,000)</b>	<b>562,151</b>

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
	<b>636,769</b>	<b>-</b>	<b>(17,309)</b>	<b>(36,000)</b>	<b>583,460</b>

**Notes to the Accounts - continued**  
**for the year ended 31 March 2024**

**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)	-	-
	<b>13,194</b>	<b>5,526</b>	<b>(1,819)</b>	<b>(3,532)</b>	<b>13,369</b>

**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.

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

Notes to the Accounts - continued  
for the year ended 31 March 2024

## 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
	<u>130,370</u>	<u>562,151</u>	<u>13,369</u>	<u>705,890</u>	<u>140,109</u>	<u>583,460</u>	<u>13,194</u>	<u>736,763</u>

## 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	<u>1,044</u>	<u>1,740</u>
	<u>1,740</u>	<u>2,436</u>

## 16 Statement of Financial Activities - prior year comparison

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