

Registered Charity Number: 1079765
Company number: 03808850

Tiddlywinks Centre

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

For the year ended 31 March 2025

Tiddlywinks Centre

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Tiddlywinks Centre

Legal and administrative information for the year ended 31 March 2025

Previous names

Arbournthorne 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.

Tiddlywinks Centre

Trustees' annual report - continued

For the year ended 31 March 2025

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.

Tiddlywinks Centre

Trustees' annual report - continued

For the year ended 31 March 2025

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.

Tiddlywinks Centre

Trustees' annual report - continued

For the year ended 31 March 2025

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.

Tiddlywinks Centre

Trustees' annual report - continued

For the year ended 31 March 2025

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' annual report - continued

For the year ended 31 March 2025

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

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		<u>509,842</u>	<u>527,151</u>
Current assets			
Debtors	9	3,660	4,501
Cash at bank and in hand		210,782	184,098
Total current assets		<u>214,442</u>	<u>188,599</u>
Creditors: amounts falling due within one year	10	(12,563)	(9,860)
Net current assets		<u>201,879</u>	<u>178,739</u>
Total assets less current liabilities		711,721	705,890
Creditors: amounts falling due after one year		-	-
Total net assets		<u><u>711,721</u></u>	<u><u>705,890</u></u>
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	<u><u>711,721</u></u>	<u><u>705,890</u></u>

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 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 2025

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 £	2025 Total £	2024 Total £
Donations	362	-	-	362	258
Sheffield City Council	-	-	-	-	5,526
	<u>362</u>	<u>-</u>	<u>-</u>	<u>362</u>	<u>5,784</u>
Prior year fund comparative	<u>258</u>	<u>-</u>	<u>5,526</u>		<u>5,784</u>

Notes to the Accounts - continued
for the year ended 31 March 2025

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
	<u>496,846</u>	<u>-</u>	<u>-</u>	<u>496,846</u>	<u>408,385</u>
Prior year fund comparative	<u>408,385</u>	<u>-</u>	<u>-</u>		<u>408,385</u>

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	-
		<u>469,176</u>	<u>17,309</u>	<u>6,899</u>	<u>493,384</u>	<u>447,916</u>
Prior year fund comparative		<u>428,788</u>	<u>17,309</u>	<u>1,819</u>		<u>447,916</u>

Notes to the Accounts - continued
for the year ended 31 March 2025

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
	<u>364,878</u>	<u>342,464</u>
 Average number of employees:	 2025	 2024
Management and administration	5	5
Service delivery	18	16
	<u>23</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 (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)	<u>2,343</u>	<u>2,070</u>
 Other fees paid to the independent examiner's organisation:		
Tax advisory	252	-
Other services	<u>324</u>	<u>270</u>
	<u>576</u>	<u>270</u>

Notes to the Accounts - continued
for the year ended 31 March 2025

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.

Notes to the Accounts - continued
for the year ended 31 March 2025

11 Designated funds - continued

<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>Property</i>	544,460	-	(17,309)	-	527,151
<i>Appleby House project</i>	39,000	-	-	(4,000)	35,000
	<u>583,460</u>	<u>-</u>	<u>(17,309)</u>	<u>(4,000)</u>	<u>562,151</u>

12 Restricted funds

	<i>Balance b/fwd £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers £</i>	<i>Balance c/fwd £</i>
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
	<u>13,369</u>	<u>-</u>	<u>(6,899)</u>	<u>(4,356)</u>	<u>2,114</u>

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.

<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>	8,194	-	-	-	8,194
<i>Twinkle project (Family Support services)</i>	5,000	-	(1,285)	(2,896)	819
<i>Hungry Little People</i>	-	4,992	-	(636)	4,356
<i>Outdoor work</i>	-	534	(534)	-	-
	<u>13,194</u>	<u>5,526</u>	<u>(1,819)</u>	<u>(3,532)</u>	<u>13,369</u>

Notes to the Accounts - continued
for the year ended 31 March 2025

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