

Tweenie Tots 2 Community Childcare Services Ltd

Charity No. 1136119

Company No. 07184905

Trustees' Report and Unaudited Accounts

31 August 2024

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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, herein present their report and financial statements of the charity for the year ended 31 August 2024.

The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the accounts. The governing document, the Charities Act 2011, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 applicable in the United Kingdom.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 07184905

Charity No. 1136119

Principal Office

English Martrys Parish Hall
School Lane
Litherland
Liverpool
L21 7LX
Registered Office

English Martyrs Parish Hall
Litherland
Liverpool
Merseyside
L21 7LX

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

J.M. Helm
E.J. Horrocks
L.A. Rimmer

Accountants

Sefton Council for Voluntary Service
Burlington House
Crosby Road North
Waterloo
Liverpool
L22 0LG

Bankers
Virgin Money
2 Stonechat Drive
Maghull

OBJECTIVES AND ACTIVITIES

A large charity must provide an explanation of its aims, including details of the issues it seeks to tackle and the changes on its activities...

A large charity must provide an explanation how the achievement of its aims will further its legal purposes...

A large charity must provide an explanation of its strategies for achieving its stated aims and objectives...

A large charity must provide an explanation of its criteria or measures it uses to assess success in the reporting period...

A large charity should provide a more detailed explanation of its short-term and long-term aims and objectives...

ACHIEVEMENTS AND PERFORMANCE

A large charity must review its charitable activities undertaken, explaining performance achieved against objectives set ...

A large charity must include an explanation when material fundraising activities are undertaken, details of the performance achieved against objectives set ...

A large charity must provide an explanation when material investments are held, details of investment performance achieved against objectives set ...

A large charity must provide an explanation of any material expenditure occurred to raise income in the future...

A large charity must provide commentary on those significant positive and negative factors within and outside the charity which have influenced the achievement of its objectives ...

PLANS FOR FUTURE PERIODS

A large charity must provide a summary of the charity's plans for the future including its aims and objectives and details of the resources required...

A large charity's report should explain the trustees perspective of the future direction of the charity...

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime under the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

L.A. Rimmer
Trustee
19 June 2025

L.A. Rimmer
Trustee
19 June 2025

Independent Examiner's Report to the trustees of Tweenie Tots 2 Community Childcare Services Ltd

I report to the charity trustees on my examination of the financial statements of Tweenie Tots 2 Community Childcare Services Ltd for the year ended 31 August 2024 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the charity 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 charity's financial statements 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

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (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 financial statements to be reached.

Ian Wright
Chartered Accountant
Sefton Council for Voluntary Service
Burlington House
Crosby Road North
Waterloo
Liverpool
L22 0LG
19 June 2025

Tweenie Tots 2 Community Childcare Services Ltd
Statement of Financial Activities
for the year ended 31 August 2024

		Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
	Notes			
Income and endowments from:				
Donations and legacies	4	-	-	1,300
Charitable activities	5	150,644	150,644	156,343
Investments	6	1,397	1,397	1,067
Other	7	1,280	1,280	1,100
Total		153,321	153,321	159,810
Expenditure on:				
Charitable activities	8	208,246	208,246	197,994
Total		208,246	208,246	197,994
Net gains on investments		-	-	-
Net expenditure	9	(54,925)	(54,925)	(38,184)
Transfers between funds		-	-	-
Net expenditure before other gains/(losses)		(54,925)	(54,925)	(38,184)
Other gains and losses				
Net movement in funds		(54,925)	(54,925)	(38,184)
Reconciliation of funds:				
Total funds brought forward		140,385	140,385	178,569
Total funds carried forward		85,460	85,460	140,385

Tweenie Tots 2 Community Childcare Services Ltd
Summary Income and Expenditure Account
for the year ended 31 August 2024

	2024 £	2023 £
Income	151,924	158,743
Interest and investment income	1,397	1,067
Gross income for the year	<u>153,321</u>	<u>159,810</u>
Expenditure	208,107	197,809
Depreciation and charges for impairment of fixed assets	139	185
Total expenditure for the year	<u>208,246</u>	<u>197,994</u>
Net expenditure before tax for the year	<u>(54,925)</u>	<u>(38,184)</u>
Net expenditure for the year	<u><u>(54,925)</u></u>	<u><u>(38,184)</u></u>

Tweenie Tots 2 Community Childcare Services Ltd

Balance Sheet

at 31 August 2024

Company No. 07184905	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	11	416	555
		<u>416</u>	<u>555</u>
Current assets			
Cash at bank and in hand		86,169	141,643
		<u>86,169</u>	<u>141,643</u>
Creditors: Amount falling due within one year	12	(1,125)	(1,813)
Net current assets		<u>85,044</u>	<u>139,830</u>
Total assets less current liabilities		<u>85,460</u>	<u>140,385</u>
Net assets excluding pension asset or liability		<u>85,460</u>	<u>140,385</u>
Total net assets		<u><u>85,460</u></u>	<u><u>140,385</u></u>
The funds of the charity			
Restricted funds	13		
Unrestricted funds	13		
General funds		(44,172)	10,614
Designated funds		129,632	129,771
		<u>85,460</u>	<u>140,385</u>
Reserves	13		
Total funds		<u><u>85,460</u></u>	<u><u>140,385</u></u>

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

For the year ended 31 August 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 19 June 2025

And signed on its behalf by:

L.A. Rimmer
Trustee
19 June 2025

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (effective 1 January 2019).

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note. The functional currency used is the £ Sterling.

Assets and liabilities are initially recognized at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The functional currency used is the £ Sterling.

Preparation of the accounts on a going concern basis

At the time of approving the accounts, the trustees' have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. As such these accounts have been prepared under the going concern basis.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Notes to the Accounts

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Equipment	25% Reducing balance
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Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Total funds 2023 £
Income and endowments from:		
Donations and legacies	1,300	1,300
Charitable activities	156,343	156,343
Investments	1,067	1,067
Other	1,100	1,100
Total	<u>159,810</u>	<u>159,810</u>
Expenditure on:		
Charitable activities	197,994	197,994
Total	<u>197,994</u>	<u>197,994</u>
Net income	<u>(38,184)</u>	<u>(38,184)</u>
Net income before other gains/(losses)	(38,184)	(38,184)
Other gains and losses:		
Net movement in funds	<u>(38,184)</u>	<u>(38,184)</u>
Reconciliation of funds:		
Total funds brought forward	178,569	178,569
Total funds carried forward	<u>140,385</u>	<u>140,385</u>

4 Income from donations and legacies

	Total 2024 £	Total 2023 £
Donations	-	1,300
	<u>-</u>	<u>1,300</u>

5 Income from charitable activities

	Unrestricted £	Total 2024 £	Total 2023 £
Childcare Fees	149,144	149,144	148,843
Training	1,500	1,500	7,500
	<u>150,644</u>	<u>150,644</u>	<u>156,343</u>

6 Income from investments

	Unrestricted	Total 2024	Total 2023
	£	£	£
Interest Receivable	1,397	1,397	1,067
	<u>1,397</u>	<u>1,397</u>	<u>1,067</u>

7 Other income

	Unrestricted	Total 2024	Total 2023
	£	£	£
Fundraising	1,280	1,280	1,100
	<u>1,280</u>	<u>1,280</u>	<u>1,100</u>

8 Expenditure on charitable activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
<i>Expenditure on charitable activities</i>			
Childcare Fees	13,365	13,365	8,440
Training	579	579	528
<i>Admin costs</i>			
Employee costs	170,014	170,014	162,141
Motor and travel costs	50	50	573
Premises costs	16,884	16,884	18,754
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	139	139	185
General administrative costs	4,918	4,918	5,074
Legal and professional costs	116	116	112
<i>Support costs</i>			
Administrative costs	2,181	2,181	2,187
	<u>208,246</u>	<u>208,246</u>	<u>197,994</u>

9 Net expenditure before transfers

	2024	2023
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	139	185

10 Staff costs

	2024	2023
Salaries and wages	142,988	151,992
Social security costs	4,266	-
Pension costs	3,736	10,129
	<u>150,990</u>	<u>162,121</u>

No employee received emoluments in excess of £60,000.

The average monthly number of full time equivalent employees during the year was as follows:

	2024	2023
	Number	Number
Number of employees	11	11
	<u>11</u>	<u>11</u>

11 Tangible fixed assets

	Equipment	Total
	£	£
Cost or revaluation		
At 1 September 2023	4,488	4,488
At 31 August 2024	<u>4,488</u>	<u>4,488</u>
Depreciation and impairment		
At 1 September 2023	3,933	3,933
Depreciation charge for the year	139	139
At 31 August 2024	<u>4,072</u>	<u>4,072</u>
Net book values		
At 31 August 2024	<u>416</u>	<u>416</u>
At 31 August 2023	<u>555</u>	<u>555</u>

12 Creditors:

amounts falling due within one year

	2024	2023
	£	£
Other creditors	750	1,063
Accruals	375	750
	<u>1,125</u>	<u>1,813</u>

13 Movement in funds

	At 1 September 2023	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 31 August 2024 £
Restricted funds:					
Unrestricted funds:					
General funds	10,614	153,321	(208,246)	139	(44,172)
Designated funds:					
Contingency Fund	129,216	-	-	-	129,216
Fixed Asset Fund	555	-	-	(139)	416
<i>Total</i>	<u>129,771</u>	<u>-</u>	<u>-</u>	<u>(139)</u>	<u>129,632</u>
 Total funds	 <u>140,385</u>	 <u>153,321</u>	 <u>(208,246)</u>	 <u>-</u>	 <u>85,460</u>

Purposes and restrictions in relation to the funds:

Designated funds:

Contingency Fund Money set aside to cover possible unforeseen future expenses

Fixed Asset Fund Net book value of fixed assets

14 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	416	416
Net current assets	85,044	85,044
	<u>85,460</u>	<u>85,460</u>

15 Reconciliation of net cash / (net debt)

	At 1 September 2023 £	Cash flows £	At 31 August 2024 £
Cash and cash equivalents	141,643	(55,474)	86,169
	<u>141,643</u>	<u>(55,474)</u>	<u>86,169</u>
 Net cash / (net debt)	 <u>141,643</u>	 <u>(55,474)</u>	 <u>86,169</u>

FRS 102 requires an entity to report changes in net debt in the accounting period. Tweenie Tots 2 Community Childcare Ltd does not carry any debt or other borrowings and has a positive net cash position

16 Commitments

Pension commitments

	2024	2023
	£	£
The pension cost charge to the company amounted to:	<u>3,736</u>	<u>10,129</u>

17 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.