

REGISTERED CHARITY NUMBER: 1161146

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 30 September 2023
for
Tiny-Steps**

Tiny-Steps

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Tiny-Steps
Report of the Trustees
for the Year Ended 30 September 2023

The trustees present their report with the financial statements of the charity for the year ended 30 September 2023. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

We are actively raising funds to open a local sensory centre and social cafe in the Northwich or Winsford area for children and young people with additional needs and disabilities in Cheshire West and surrounding areas.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1161146

Principal address

221 Hartford Road
Davenham
Northwich
Cheshire
CW9 8JP

Trustees

Mrs L Clifton
M A Clifton
Mrs S M Rayner
S J Burstow
Mrs C M Yarwood
Mrs D Dixon
S M Greensill

Approved by order of the board of trustees on 30 June 2024 and signed on its behalf by:

Mrs L Clifton - Trustee

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Statement of Financial Activities for the Year Ended 30 September 2023

		30.9.23 Unrestricted fund £	30.9.22 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		40,839	62,789
		<hr/>	<hr/>
EXPENDITURE ON			
Raising funds	2	22,686	32,099
		<hr/>	<hr/>
NET INCOME		18,153	30,690
RECONCILIATION OF FUNDS			
Total funds brought forward		210,976	180,286
		<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		229,129	210,976
		<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

Tiny-Steps

Statement of Financial Position 30 September 2023

	Notes	30.9.23 Unrestricted fund £	30.9.22 Total funds £
CURRENT ASSETS			
Cash at bank and in hand		229,129	210,976
NET CURRENT ASSETS		<u>229,129</u>	<u>210,976</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		229,129	210,976
NET ASSETS		<u>229,129</u>	<u>210,976</u>
FUNDS	5		
Unrestricted funds		229,129	210,976
TOTAL FUNDS		<u>229,129</u>	<u>210,976</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 June 2024 and were signed on its behalf by:

L Clifton - Trustee

S J Burstow - Trustee

The notes form part of these financial statements

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Notes to the Financial Statements for the Year Ended 30 September 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are presented in sterling which is the functional currency of the company, rounded to the nearest £1.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

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

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Notes to the Financial Statements - continued for the Year Ended 30 September 2023

2. RAISING FUNDS

Raising donations and legacies

	30.9.23	30.9.22
	£	£
Room hire	12,125	17,428
Equipment hire and refreshments	9,441	13,875
Support costs	-	796
	<u>21,566</u>	<u>32,099</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2023 nor for the year ended 30 September 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2023 nor for the year ended 30 September 2022.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	<u>62,789</u>
EXPENDITURE ON	
Raising funds	<u>32,099</u>
NET INCOME	30,690
RECONCILIATION OF FUNDS	
Total funds brought forward	180,286
TOTAL FUNDS CARRIED FORWARD	<u><u>210,976</u></u>

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Notes to the Financial Statements - continued for the Year Ended 30 September 2023

5. MOVEMENT IN FUNDS

	At 1.10.22 £	Net movement in funds £	At 30.9.23 £
Unrestricted funds			
General fund	210,976	18,153	229,129
TOTAL FUNDS	<u>210,976</u>	<u>18,153</u>	<u>229,129</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	40,839	(22,686)	18,153
TOTAL FUNDS	<u>40,839</u>	<u>(22,686)</u>	<u>18,153</u>

Comparatives for movement in funds

	At 1.10.21 £	Net movement in funds £	At 30.9.22 £
Unrestricted funds			
General fund	180,286	30,690	210,976
TOTAL FUNDS	<u>180,286</u>	<u>30,690</u>	<u>210,976</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	62,789	(32,099)	30,690
TOTAL FUNDS	<u>62,789</u>	<u>(32,099)</u>	<u>30,690</u>

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Notes to the Financial Statements - continued for the Year Ended 30 September 2023

5. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.21 £	Net movement in funds £	At 30.9.23 £
Unrestricted funds			
General fund	180,286	48,843	229,129
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>180,286</u>	<u>48,843</u>	<u>229,129</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	103,628	(54,785)	48,843
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>103,628</u>	<u>(54,785)</u>	<u>48,843</u>

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2023.

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Detailed Statement of Financial Activities for the Year Ended 30 September 2023

	30.9.23 £	30.9.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	40,839	62,789
Total incoming resources	40,839	62,789
EXPENDITURE		
Raising donations and legacies		
Room hire	12,125	17,428
Equipment hire and refreshments	9,441	13,875
	21,566	31,303
Support costs		
Finance		
Bank charges	562	245
Other		
Sundries	260	313
Governance costs		
Insurance	298	238
Total resources expended	22,686	32,099
Net income	18,153	30,690

This page does not form part of the statutory financial statements