

TinyLife
(A company limited by guarantee)

Annual report
and financial statements

for the year ended 31 March 2025

Charity Registration Number: NIC 101869

Company Registration Number: NI 037799

TinyLife

(A company limited by guarantee)

Financial Statements

Year Ended 31 March 2025

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Charity Reference and Administrative Details

Year Ended 31st March 2025

Charity Registration Number	NIC 101869
Company Registration Number	NI 037799
President	
Trustees	L McKeaveney - Chairperson S L McKay – Treasurer & Vice Chair C Faraday M Magowan C Creagh E McEaney C Humston C McVeigh V Craig B Boyle
Chief Executive Officer	J Morgan
Registered Office	Unit A5, 17 Heron Road Belfast BT3 9LE
Auditor	GMcG BELFAST Chartered Accountants & Statutory Auditor Alfred House 19 Alfred Street Belfast BT2 8EQ
Solicitor	Worthington Solicitors 24 – 38 Gordon Street Belfast BT1 2LG
Bankers	Danske Bank Donegall Square West Belfast BT1 6JS

TinyLife

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REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 MARCH 2025

TinyLife is Northern Ireland's premature and vulnerable baby charity, dedicated to reducing premature birth, illness, disability and death in babies.

The directors present their report and the audited financial statements of the charity for the year ended 31st March 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the financial statements and comply with the charity's governing document, the Charities Act (Northern Ireland) 2008, Charities Act (Northern Ireland) 2013, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, 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 applicable in the UK and Republic of Ireland SORP 2019 (FRS 102).

TRUSTEES OF THE CHARITY

The directors of the charitable company are its trustees for the purposes of charity law. The terms "director" and "trustee" are used interchangeably throughout the financial statements. The trustees who have served during the year were as follows:

A Elliott – resigned 9th December 2024
S L McKay – Treasurer & Vice Chair
L McKeaveney – Chairperson
M Magowan
C Faraday
C Creagh
E McEneaney
C Humston
C McVeigh
B Boyle – appointed 5th August 2024
V Craig – appointed 5th August 2024

PUBLIC BENEFIT STATEMENT

The Board of TinyLife confirm that they have had due regard for the guidance produced on public benefit by the Charity Commission for Northern Ireland and are pleased to report that during the year the charitable company has continued to provide public benefits through the programmes and services TinyLife offers. In particular, the directors review how planned activities will contribute to the aims and objectives they have set out.

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REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 MARCH 2025 (*Continued*)

OBJECTIVES AND ACTIVITIES

The Charity's objectives are specifically restricted to advancement of health or saving of lives and advancement of education to reduce premature birth, illness, disability and death in babies born in Northern Ireland and include the following:-

- provision of a range of support services offering practical support, information, advice, emotional and social support and comfort and a befriending service to parents, families and carers including home and hospital based support and parent support groups;
- provision of training and information for health professionals concerned with the needs of premature or sick babies and their families;
- provision of funding for research and conducting research to promote and develop understanding and disseminate knowledge of:
 - illness, disability and causes of prematurity in babies;
 - medical problems affecting pregnant women;
 - effect of these problems on family and carers; and
 ultimately, being, committed to increasing survival rates, improving quality of life and quality of care for premature babies; and
- provision of tailored awareness programmes such as presentations, health education workshops and information leaflets for the benefit of the wider public including both schools and community groups to increase awareness of infant prematurity and its effects on family as well as the importance of healthy lifestyle choices for pregnant women.

STRATEGIC REPORT

Structure, governance and management

TinyLife is a charitable company limited by guarantee and does not have a share capital. It is governed by a Memorandum and Articles of Association and the liability of each member is limited to an amount not exceeding £1.

The Articles of Association provide that the number of directors shall not be less than six and shall at all times comprise not less than three in number from relevant health care professions. Each director appointed to the board retires every three years but can offer themselves for re-election. Directors are appointed by nominations by any existing director. New directors are briefed by the Chief Executive and the Chairman of the board on their legal obligations and receive a handbook which includes the role of trustees and the skills set of board members. A trustee may not appoint an alternate trustee or anyone on his or her behalf at meetings of the trustees. Trustees are encouraged to attend appropriate external training events.

The Chief Executive carries out the day to day management of the charity and has delegated authority for operational matters including finance and staffing. The directors manage all other business decisions and meet on a quarterly basis.

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REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 MARCH 2025 (*Continued*)

Risk management

The directors have overall responsibility for ensuring that the charity has in place an appropriate system of controls, financial and otherwise, to provide reasonable assurance that;

- the charity is operating efficiently and effectively;
- its assets are safeguarded against unauthorised use or disposition;
- proper records are maintained and financial information used within the charity or for publication is reliable;
- the charity complies with relevant laws and regulations; and
- the charity's systems of financial control are designed to provide reasonable, but not absolute assurance against material misstatement or loss.

The major risks, to which the charity is exposed, as identified by the trustees, have been reviewed and systems have been established to mitigate those risks.

Achievements and Performance

The 2024 – 25 performance year has been exceptional for TinyLife, but not without its challenges. Our newly appointed Chief executive, Joanne Morgan, completed her first full financial year in post; we sadly said goodbye to two members of the Senior Leadership Team (SLT), Emma O'Neill (Head of Operations) and Sean Conlon (Head of Fundraising and Communications). We welcomed a new Head of Operations, Jemma Dawson, in June 2024. Despite these significant internal changes, the organisation exceeded expectations both in terms of the quality of services delivered, and income generation, as evidenced below.

Over the course of the year, we have continued to adapt and develop our services to meet the evolving needs of those we support, while maintaining a strong focus on quality, compassion, and impact.

Despite ongoing economic challenges, we have worked diligently to sustain our core services, secure funding, and strengthen community partnerships. Our dedicated board members, staff and volunteers have continued to lead and deliver essential support to families during what can be the most difficult time of their lives.

TinyLife remains committed to supporting families of premature and sick babies across Northern Ireland. This report outlines our activities, achievements, and financial position over the past year, and reflects our commitment to transparency, accountability, and continued growth in line with our charitable objectives.

We would like to thank all of those who supported us in whatever way they could this past year by using services, sponsoring and / or attending events and undertaking fundraising activities.

STRATEGIC PLAN

Pillar 1 TinyLife Care - Embed a family centred approach engaging with parents in the cocreation process to support premature babies by providing relevant responsive services.

Referrals

The relationship that the **Family Support Officer (FSO)** builds with both families and professionals is crucial to the number of referrals we receive. This year our Family Support Practitioner Team received 405 referrals between April 24-March 25 which is on par with previous years. We continue to see the majority of referrals come from families directly, as a result of their interaction with a Family Support Practitioner in a neonatal unit. The remainder come from neonatal and hospital staff demonstrating the importance of our staff being present in a unit to build these relationships.

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REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 MARCH 2025 (*Continued*)

HOSPITAL BASED SERVICES

Neonatal Units

Family Support Hospital visits continue to be popular with 249 hospital visits taking place across the five Health Trusts equating to 1044 individuals receiving face to face support. We continue to find creative solutions to connect with parents during times of ward restrictions due to infection outbreaks utilizing technology such as WhatsApp groups, access to zoom or Teams meet ups and our closed Facebook Group.

Breast Pump Loan Service

Health professionals and families continued to make referrals to Tinylife for our **Breast Pump Loan** service. 262 loans were processed in the reporting year compared with 289 in the previous financial year. All pump loans are processed in accordance with PHA Protocols, and we were pleased to receive additional funding from the PHA to support administration costs.

COMMUNITY BASED SERVICES

We are seeing a renewed interest in engaging in face to face activities. Not only does this increase the likelihood of peer to peer support and connection, it gives our Family Support Officers an opportunity to promote the many relevant services offered by TinyLife, leading to a better, more holistic experience.

Parent Support Groups

Our **Parent Support Groups** remain popular, with attendances on a par with previous years. We continue to incorporate the **Five To Thrive** model¹ and are seeing a significant interest in the provision of sensory play as part of sessions. 139 TinyTime groups have been held this year with 2821 attendees (including adults and infants).

We have been successful with funding for Sensory Play accredited training for staff so aim to structure the groups for families moving forward.

Baby Massage

Baby Massage is one of the most popular programmes delivered by TinyLife with over 109 sessions and 1126 attendees over the course of the reporting year. Baby Massage provides a unique opportunity to promote bonding and connection and facilitates discussion on all aspects of care for the premature baby.

TinyGym

20 **TinyGym** sessions were delivered across the Northern HSC Trust Area. This innovative model is a great example of multidisciplinary working between a specialist Physiotherapist, Occupational Therapist and TinyLife Family Support Officer leading to better outcomes for premature babies such as earlier diagnosis of potential physical developmental delays along with strengthened relationships between the professionals and parents who avail of the service.

¹ Five to Thrive is a flexible approach that offers learning for practitioners and parents. It is designed to enhance awareness of the central ingredients for healthy brain development in babies, with five key activities – Respond, Cuddle, Relax, Play, Talk – described as the 'building blocks for a healthy brain'.

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REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 MARCH 2025 (*Continued*)

Closed Face Book Community

Families told us that the closed **Facebook Community** has been invaluable and provides opportunities to engage in peer support which is wider than that of the Tiny Time Groups. Parents are also able to easily engage with other families whose child has a similar condition, or when they have had a similar neonatal journey.

HOME BASED SERVICE

Tiny Start Program

The **TinyStart Programme** is now being fully implemented with all targets on track. During the reporting year, 133 families were supported in their homes with this evidence based programme.

An evaluation is underway to determine the impact on families and initial analysis suggests the impact is significant.

OTHER SUPPORT PROVIDED

In this reporting year we continue to see demand for financial support from our parents. This is due to the impact of the cost of living crisis and increased cost attached to caring for a premature baby.

PILLAR 2 - TinyLife Advocate - Amplify and be the voice for parents and premature babies to secure change in policy and practice.

Engagement with Government

We worked closely with the Department of the Economy in relation to the potential introduction of the **Neonatal Care (Leave and Pay) Act** which has already been introduced in England. We responded to the "Good Jobs" bill which was circulated for response in August 2024. The TinyLife response was submitted in September 2024 and published on our website and all social media platforms.

September also saw Belfast City Council launch their Neonatal Policy for staff, which TinyLife supported and were invited to the Launch.

The CEO continues to co-chair the **NI Children's Health Coalition**. We continue to advocate for the **Young Patients Fund**. With a presentation to the Health Committee and a meeting with the Minister for Health, Milke Nesbitt.

We continued to lead and advocate in the area of **Infant Mental Health**. Through the **Stronger From the Start Alliance**, we continue to promote our joint manifesto with many of the recommendations adopted by all the political parties in NI.

Representation on Committees

During the reporting period TinyLife continued to sit on a number of government networks and committees, namely the

- **Neonatal Network for NI,**
- **Regional Infant Mental Health Group, several**
- **Health Trust Infant Mental Health Committees,**
- **The Breastfeeding Strategy Implementation Group.**
- **FICARE**

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REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 MARCH 2025 *(Continued)*

Representation on Committees *(continued)*

The CEO chairs a number of subgroups and committees which report on key strategies, working closely with committee members and representing the voice of parents of premature babies.

European Work

The CEO continues to support the work of the **Global Foundation for the Care of Newborn Infants (GFCNI)**. (Please note name change from European Foundation for the Care of Newborn Infants (EFCNI) to Global Foundation for the Care of Newborn Infants (GFCNI) which took place on 3rd April 2025)

PILLAR 3 -TinyLife Educate - increased awareness and knowledge about needs of parents of premature and sick babies by using evidence to co design early interventions and improve services.

The **TinyLearners schools based programme** goes from strength to strength with 111 schools pledged to undertake the award process. Preliminary emulations indicate that schools and parents find it to be very useful in terms of improving and increasing their knowledge and understanding of the impact of premature birth in the school setting.

The **Professor Jim Dornan Award** was made to Dr Niamh Kennedy, Senior Lecturer, School of Psychology, Ulster University and Dr Tammy Morgan, Psychiatrist CAMHS, Belfast Health and Social trust to carry out research on the following topic: "Exploration into parental psychological wellbeing in Northern Ireland Neonatal Units."

In November, as part of our World Prematurity Day advocacy efforts we collaborated with the **Irish Neonatal Health Alliance** to hold an All-Ireland Conference. The conference was hosted online and with keynote speaker including Prof. Deirdre Murray from the INFANT Research Centre, Barbara O'Rourke, Research Nurse from Blank Children's Hospital in Des Moines; Prof. Patrick McNamara, Staff Neonatologist and Director of the Division of Neonatology at the University of Iowa Stead Family Children's Hospital, and Professor of Pediatrics and Internal Medicine, University of Iowa; Prof. Vito Giordano, Prof of Neonatal Neuroscience Senior Mentor and Lecturer for the Medical University of Vienna and Doctoral Program of Clinical Neuroscience (CLINS) and Nadine Griffiths, Neonatal Clinical Nurse Consultant, Australia.

During the year staff have had access to the online training program FLICK and have completed both mandatory training in GDPR, Health and Safety, Risk Assessments and Manual Handling. The systems also provide opportunities to access a range of many relevant programs for continued on line learning.

Two Senior Family Practitioners have commenced a Leadership development apprentice course through Springfield Learning & Development Centre.

We were successful in attracting an Awards for All grant to fund accredited sensory play training for family support staff.

All family support staff completed suicide prevention training in March 2025.

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REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 MARCH 2025 (*Continued*)

Income Generation

This year has seen some notable achievements in income generation and fundraising.

We had a very successful Premvember campaign during November. General support from community fundraising throughout the month was very strong, with income raised through Tea for Tots Parties and general Premvember fundraising.

We are grateful for the support from Hannaway Accountants who held a very successful casino night, raising over £30k as well as Mr Ivan Lavery for raising £20k through his events and marathons.

We would also like to thank all our corporate partners for their continued support over the last year.

Whilst traditional fundraising has been challenging, we have been successful in maintaining our income levels.

Again, this year we must thank our funders, Northern Health & Social Care Trust, Southeastern Health & Social Care Trust, Belfast Health & Social Care Trust, Western Health & Social Care Trust, Southern Health & Social Care Trust, PHA, Dormant Accounts, Awards for All, The Big Lottery and Cash for Kids for their continued financial support.

Financial review

The charity's income increased from £924,361 to £991,696 in 2024/25. This is a result of increased income from restricted funding and investment income. Principal sources of funding are from events, grants and donations. The net surplus for the year amounted to £124,440 (2024: net deficit of £77,071) with £33,415 of the surplus being restricted funding and unrestricted reserves increasing by £91,025 for the year. The accumulated funds at 31 March 2025 amounted to £502,769 (2024: £378,329) of which restricted funds were £43,026 (2024: £9,611) and unrestricted funds were £459,743 (2024: £368,718) which includes fixed assets of £34,259 (2024: £25,792). £255,000 was invested in total: £85,000 each in two 6 month fixed term accounts and £85,000 in a 1 year fixed term account with the option to withdraw funds earlier.

Reserves policy

The charity's policy is to retain a level of free reserves, which matches the needs of the organisation both at the current time and in the foreseeable future. The reserves required should be sufficient to meet research costs and the running costs for a period equivalent to six months annual expenditure. Overall, the current levels of reserves are equivalent to 6 months expected expenditure. The charity hopes to maintain this level of reserves in the coming year, will continue to monitor compliance with this policy on a regular basis and the board will review the appropriateness of the policy annually.

Taxation

As a charity, the company is able to recover most tax deducted at source from its investment income and is not liable for corporation tax on its other income or on capital gains. Recovery is therefore made of tax credits and tax deducted from income received under deed of covenant or gift aid.

Equal opportunities

The charity is committed to ensuring equality of opportunity for its staff, and for organisations with whom it works in partnership.

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REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 MARCH 2025 *(Continued)*

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The trustees (who are also the directors of TinyLife for the purposes of company law) are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and accounting 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 charitable company will continue to operate.

The directors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, Charities Act (Northern Ireland) 2008 and Charities Act (Northern Ireland) 2013 and The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of Information to Auditors

So far as each of the directors in office at the date of approval of these financial statements is aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- they have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

Small companies' exemption

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

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REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 MARCH 2025 *(Continued)*

Independent Auditors

GMcG Belfast have indicated their willingness to remain in office and a resolution for their re-election will be proposed at the forthcoming Annual General Meeting.

Registered office:
Unit A5, 17 Heron Road
Belfast
BT3 9LE

Date: 15/09/25.....

Signed by Order of the Board

Joane Morgan

J Morgan
Company Secretary

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF TINYLIFE (a company limited by guarantee)

YEAR ENDED 31 MARCH 2025

Opinion

We have audited the financial statements of TinyLife (the 'charitable company') for the year ended 31st March 2025 which comprise the Statement of Financial Activities (including income and expenditure account), the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK)(ISAs(UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF TINYLIFE (a company limited by guarantee) *(Continued)*

YEAR ENDED 31 MARCH 2025

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report therein. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF TINYLIFE (a company limited by guarantee) *(Continued)*

YEAR ENDED 31 MARCH 2025

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of directors' responsibilities set out on page 9, the trustees (who are also the directors of the charitable company for the purpose of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees wither intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF TINYLIFE (a company limited by guarantee) (Continued)

YEAR ENDED 31 MARCH 2025

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform the audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- The nature of the industry and sector, control environment and charity's financial results and position;
- Results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- Any matters we identified having obtained and reviewed the Charity's documentation of their policies and procedures relating to:
 - Identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and potential indicators of fraud.

As a result of these procedures, we considered that the particular areas in the financial statements that were susceptible to misstatement were related to management bias in accounting estimates and judgements; recognition, classification and completeness of income. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the Charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included Charity legislation applicable to Northern Ireland, Charity's governing document, employment law, health and safety and tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the Charity's ability to operate or to avoid a material penalty.



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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF TINYLIFE (a company limited by guarantee) *(Continued)*

YEAR ENDED 31 MARCH 2025

Audit response to risks identified:

Our procedures to respond to risks identified include the following:

- Reviewing the financial statements disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risk of material misstatements due to fraud;
- Reading minutes of meetings of those charged with governance;
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments including those relating to revenue recognition; assessing whether the judgements made in making accounting estimates are indicative of potential bias; and evaluating the rationale of any significant transactions that are large, unusual or outside the normal course of the charity's activities.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement teams members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatement in the financial statements even though we have properly planned and performed our audit in accordance with auditing standards. In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as they may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF TINYLIFE (a company limited by guarantee) *(continued)*

YEAR ENDED 31 MARCH 2025

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Nigel Moore FCA (Senior Statutory Auditor)
for and on behalf of GMcG Belfast

Chartered Accountants
Statutory Auditor

Chartered Accountants & Statutory
Auditor
Alfred House
19 Alfred Street
Belfast
BT2 8EQ

Dated:

15.9.25

TinyLife

(A company limited by guarantee)

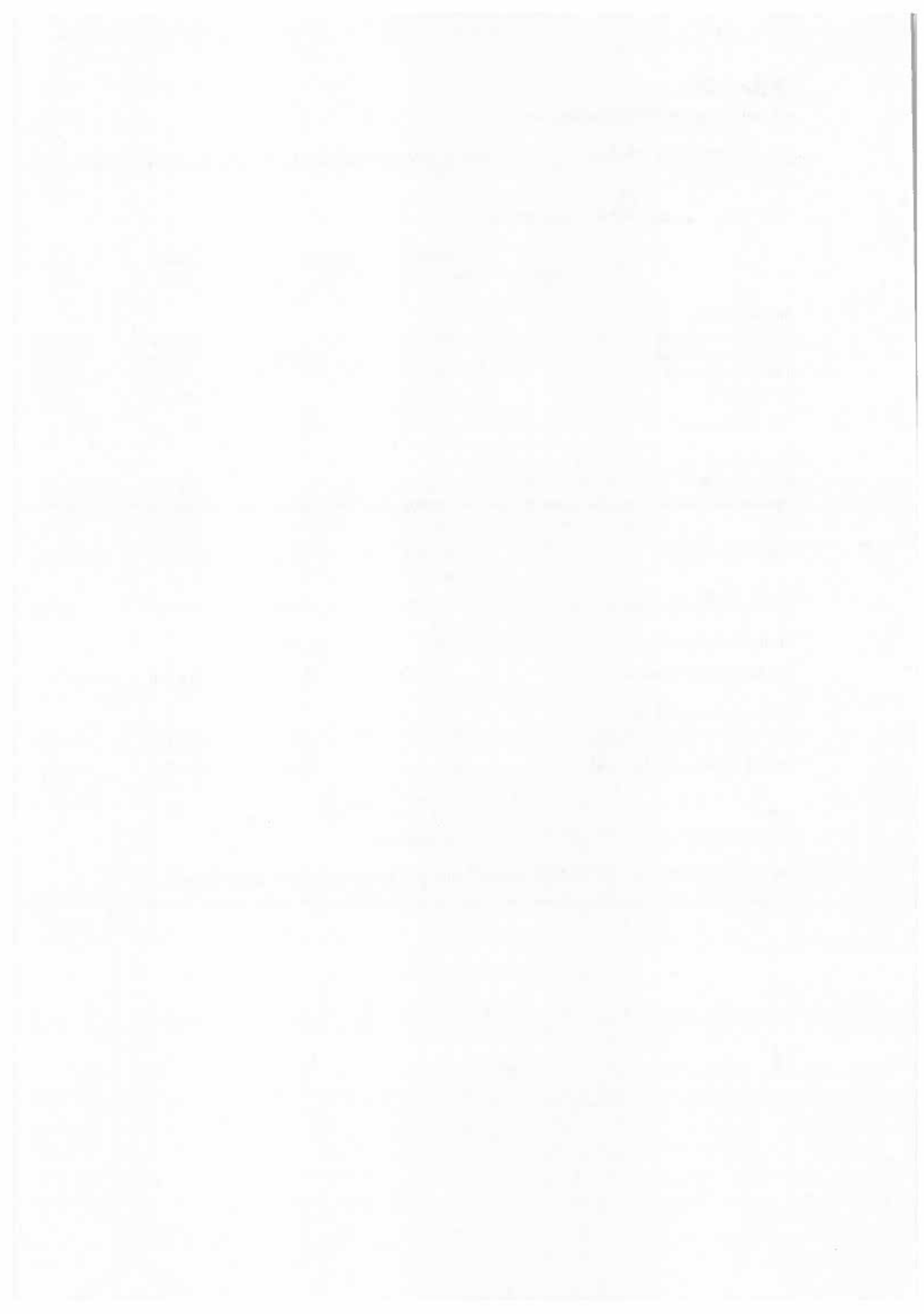
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Income from:					
Donations and legacies	2	206,125	-	206,125	172,320
Charitable activities	3	8,406	576,087	584,493	512,531
Other trading activities	4	175,962	-	175,962	220,541
Investments	5	25,116	-	25,116	18,969
Total income		415,609	576,087	991,696	924,361
Expenditure on:					
Raising Funds	6	193,285	-	193,285	218,753
Charitable Activities	7 / 8	132,603	516,431	649,034	744,251
Other		24,937	-	24,937	38,428
Total expenditure		350,825	516,431	867,256	1,001,432
Net income/(expenditure)	12	64,784	59,656	124,440	(77,071)
Transfer between funds	24	26,241	(26,241)	-	-
Net movement in funds		91,025	33,415	124,440	(77,071)
Reconciliation of funds:					
Total funds brought forward		368,718	9,611	378,329	455,400
Total funds carried forward		459,743	43,026	502,769	378,329

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.



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BALANCE SHEET

YEAR ENDED 31 MARCH 2025

		2025	2024
	Note	£	£
Fixed Assets			
Tangible Assets	17	<u>34,259</u>	<u>25,792</u>
		<u>34,259</u>	<u>25,792</u>
Current Assets			
Debtors	18	39,936	25,182
Investments	19	255,000	170,000
Cash at bank and in hand		<u>262,627</u>	<u>212,368</u>
		<u>557,563</u>	<u>407,550</u>
Creditors: amounts falling due within one year	20	<u>(89,053)</u>	<u>(55,013)</u>
Net current assets		<u>468,510</u>	<u>352,537</u>
Net assets		<u>502,769</u>	<u>378,329</u>
Charity Funds			
Restricted funds	22/23	43,026	9,611
Unrestricted funds	22	<u>459,743</u>	<u>368,718</u>
Total charity funds		<u>502,769</u>	<u>378,329</u>

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The financial statements on pages 17 to 38 were approved and authorised for issue by the Board of Directors on ...15th September 2025... and were signed on behalf of the Board of Directors by:

L McKeaveney

Director

Laura McKeaveney

Date

15 Sept 2025.

S L McKay

Director

S-L McKay

Date

15/09/25

The notes on pages 20 to 38 form part of these financial statements.

Company Registration Number: NI 037799

TinyLife

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STATEMENT OF CASH FLOWS

YEAR ENDED 31 MARCH 2025

	Note	2025 £	2024 £
Cash flow from operating activities	28	136,384	(100,755)
Net cash flow from operating activities		136,384	(100,755)
Cash flow from investing activities			
Proceeds from disposal of investments		170,000	170,000
Payments to acquire investments		(255,000)	(170,000)
Interest from investments		25,116	18,969
Payments to acquire tangible fixed assets		(26,241)	-
Net cash flow from investing activities		(86,125)	18,969
Net increase / (decrease) in cash and cash equivalents		50,259	(81,786)
Cash and cash equivalents at 1 April 2024		212,368	294,154
Cash and cash equivalents at 31 March 2025		262,627	212,368
Cash and cash equivalents consists of-			
Cash at bank and in hand		23,544	23,630
Short term deposits		239,083	188,738
Bank overdrafts		-	-
Cash and Cash equivalents at 31 March 2025		262,627	212,368

TinyLife

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NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

1 Principal accounting policies

General information and basis of preparation

TinyLife is a charitable company limited by guarantee and not having a share capital and is registered in Northern Ireland. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are given on page 3.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

The charitable company constitutes a public benefit entity as defined by FRS 102.

Statement of compliance

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 United Kingdom and Republic of Ireland (FRS 102), the Charities legislation in Northern Ireland, Companies Act 2006 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Fund accounting

The charity has various types of funds for which it is responsible and which require separate disclosure. A definition of the various types of funds is as follows:

Unrestricted funds

Funds which are expendable at the discretion of the Charity in furtherance of its objectives. In addition to expenditure on activities such funds may be held in order to finance capital investment and working capital.

Designated funds

Designated funds are unrestricted funds which the trustees have allocated towards specific purposes.

Restricted funds

Restricted funds are to be used for specified purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of overheads and support costs.

TinyLife

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NOTES TO THE FINANCIAL STATEMENTS *(Continued)*

YEAR ENDED 31 MARCH 2025

1 Principal accounting policies *(continued)*

Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

Voluntary income received by way of donations and gift is credited to revenue on a receivable basis.

Gifts in kind donated for resale are included at fair value, being the expected proceeds from sale less the expected costs of sale. Where estimating the fair value is practicable upon receipt it is recognised in stock and 'Income from other trading activities'. Upon sale, the value of the stock is charged against 'Income from other trading activities' and the proceeds are recognised as 'Income from other trading activities'. Where it is impracticable to fair value the items due to the volume of low value items they are not recognised in the financial statements until they are sold. This income is recognised within 'Income from other trading activities'.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fundraising events to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

TinyLife

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NOTES TO THE FINANCIAL STATEMENTS *(Continued)*

YEAR ENDED 31 MARCH 2025

1 Principal accounting policies *(continued)*

Income recognition *(continued)*

The charity receives government grants in respect of family support services. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably.

If entitlement is not met then these amounts are deferred. Revenue grants are credited to incoming resources on the earlier date of when they are received or when they are receivable, unless they relate to a specified future period. Grants which contribute towards specific expenditure on fixed assets are credited to the Statement of Financial Activities in full upon receipt.

Investment income is interest earned through holding cash at bank and short term investments e.g. bonds and short term deposits. Interest income is recognised when receivable.

Other income represents income that cannot be reported under the other analysis headings provided within the SoFA.

Deferred income

Income from certain events has been deferred as the concerned events will not occur until after the year end.

Accrued Income

Income from certain events has been accrued as the concerned events occurred before the year end.

Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds comprises costs incurred in generating voluntary income and includes event costs, salary costs, staff costs and an apportionment of support costs;
- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries and includes salary costs, support service expenses, and an apportionment of support costs;
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

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NOTES TO THE FINANCIAL STATEMENTS *(Continued)*

YEAR ENDED 31 MARCH 2025

1 Principal accounting policies *(continued)*

Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs.

They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources. Premises overheads have been allocated on a basis consistent with the use of the resources. Staff costs and other overheads have been allocated on the basis of time spent, per capita and activity.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

The analysis of these costs is included in note 9.

Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined contribution pension plan for the benefit of its employees. Contributions are charged to the Statement of Financial Activities as they become payable.

Value Added Tax

The charity is not registered for VAT purposes, therefore expenditure is shown gross of VAT.

Tangible fixed assets and depreciation

The cost of tangible fixed assets is their purchase cost, together with any incidental costs of acquisition. Depreciation is calculated so as to write off the cost of tangible fixed assets, less their estimated residual values, on a straight line basis over the expected useful economic lives of the assets concerned. The principal annual rates used are as follows:

Fixtures, fittings and equipment	-	10% - 33.3%
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Where the recoverable amount of a fixed asset is found to be below its net book value, the asset is written down to the recoverable figure and the loss on impairment is recognised in the SoFA.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

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NOTES TO THE FINANCIAL STATEMENTS *(Continued)*

YEAR ENDED 31 MARCH 2025

1 Principal accounting policies *(continued)*

Investments

Current asset investments are short term investments with a maturity term of no greater than one year. They include bonds and short term deposits. They are recorded at their initial cost less impairment on the basis that they have maturity terms of no greater than one year.

Cash and cash equivalents

Cash and cash equivalents in the statement of cash flows comprise cash on hand and demand deposits, bank overdrafts, 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 changes in value and normally have a maturity date of 3 months or less from the date of acquisition.

Leases

Rentals payable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

Tax

As a charity, the company benefits from various exemptions afforded by tax legislation. It is therefore not liable to corporation tax on income or gains falling due within those exemptions. Recovery is made of tax deducted from receipts under gift aid.

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.

Judgements and key sources of estimation uncertainty

The following judgements including those involving estimates have been made in the process of applying the above accounting policies that have had the most significant effect on the amounts recognised in the financial statements and that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year:

- (i) depreciation method and asset useful lives

The estimates and assumptions are reviewed on an ongoing basis considering the current and future market conditions.

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

YEAR ENDED 31 MARCH 2025

2. Income from donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Give As You Earn	50,274	-	50,274	46,748	-	46,748
Corporate and general donations	155,851	-	155,851	125,572	-	125,572
	<u>206,125</u>	<u>-</u>	<u>206,125</u>	<u>172,320</u>	<u>-</u>	<u>172,320</u>

3. Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Contractual payments	-	236,818	236,818	-	198,843	198,843
Performance related grants	-	323,395	323,395	-	284,843	284,843
Other	8,406	15,874	24,280	9,645	19,200	28,845
	<u>8,406</u>	<u>576,087</u>	<u>584,493</u>	<u>9,645</u>	<u>502,886</u>	<u>512,531</u>

4. Income from other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Fundraising events	175,962	-	175,962	220,541	-	220,541
	<u>175,962</u>	<u>-</u>	<u>175,962</u>	<u>220,541</u>	<u>-</u>	<u>220,541</u>

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

YEAR ENDED 31 MARCH 2025

5. Income from investments

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Interest-deposits	25,116	-	25,116	18,969	-	18,969
	<u>25,116</u>	<u>-</u>	<u>25,116</u>	<u>18,969</u>	<u>-</u>	<u>18,969</u>

6. Raising funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Salaries and wages	126,070	-	126,070	143,272	-	143,272
Events	18,835	-	18,835	34,736	-	34,736
Other fund generation expenses	36,541	-	36,541	27,418	-	27,418
Support costs	11,839	-	11,839	13,327	-	13,327
	<u>193,285</u>	<u>-</u>	<u>193,285</u>	<u>218,753</u>	<u>-</u>	<u>218,753</u>

7. Charitable activities - Support Services/Education/Awareness/Research

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Salaries and wages	63,027	426,367	489,394	510,603
Other costs	69,576	85,164	154,740	153,857
Grants paid	-	4,900	4,900	79,791
	<u>132,603</u>	<u>516,431</u>	<u>649,034</u>	<u>744,251</u>

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

YEAR ENDED 31 MARCH 2025

8. Analysis of expenditure on charitable activities

	Activities undertaken directly £	Grant funding of activities £	Support costs £	Total 2025 £
Support Services	435,266	4,900	57,035	497,201
Education	57,822	-	14,853	72,675
Awareness programmes	51,648	-	8,288	59,936
Research	18,432	-	790	19,222
	<u>563,168</u>	<u>4,900</u>	<u>80,966</u>	<u>649,034</u>

	Activities undertaken directly £	Grant funding of activities £	Support costs £	Total 2024 £
Support Services	461,895	40,850	56,608	559,353
Education	51,596	38,941	14,855	105,392
Awareness programmes	54,703	-	8,773	63,476
Research	15,092	-	938	16,030
	<u>583,286</u>	<u>79,791</u>	<u>81,174</u>	<u>744,251</u>

£516,431 (2024 - £590,934) of the above costs were attributable to restricted funds. £132,603 (2024 - £153,317) of the above costs were attributable to unrestricted funds.

9. Allocation of support costs

Support cost	Basis of allocation	Raising Funds	Charitable Activities				Sub-Total £	Total 2025 £
		Sub-total £	Support services £	Education £	Awareness £	Research £		
Governance	Activity	789	789	790	789	790	3,158	3,947
Finance	Time	16,404	26,246	6,561	-	-	32,807	49,211
Information technology	Per Capita	2,167	7,222	1,806	1,805	-	10,833	13,000
Depreciation	Floor Area	1,456	3,882	971	971	-	5,824	7,280
Office costs (incl. rental)	Floor Area	6,923	18,462	4,616	4,615	-	27,693	34,616
Other	Per capita	130	434	109	108	-	651	781
Total		<u>27,869</u>	<u>57,035</u>	<u>14,853</u>	<u>8,288</u>	<u>790</u>	<u>80,966</u>	<u>108,835</u>

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

YEAR ENDED 31 MARCH 2025

9. Allocation of support costs (continued)

Support cost	Basis of allocation	Raising Funds		Charitable Activities			Sub-Total £	Total 2024 £
		Sub-total £	Support services £	Education £	Awareness £	Research £		
Governance	Activity	938	939	938	938	938	3,753	4,691
Finance	Time	15,204	24,327	6,082	-	-	30,409	45,613
Information technology	Per Capita	2,638	6,155	1,538	1,538	-	9,231	11,869
Depreciation	Floor Area	1,746	4,654	1,164	1,164	-	6,982	8,728
Office costs (incl. rental)	Floor Area	7,390	19,708	4,927	4,927	-	29,562	36,952
Other	Per capita	354	825	206	206	-	1,237	1,591
Total		28,270	56,608	14,855	8,773	938	81,174	109,444

10. Governance costs

	Note	2025 £	2024 £
Auditor's remuneration (including expenses and benefits in kind)	13	3,000	3,000
Trustee remuneration	14	-	-
Trustee expenses	14	-	-
Legal fees		-	-
Other		948	1,691
		3,948	4,691

11. Analysis of grants paid

	Grants to Individuals	Grants to Institutions £	Total 2025 £
Cash For Kids	4,900	-	4,900
	4,900	-	4,900

Cash for Kids hardship fund payments.

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

YEAR ENDED 31 MARCH 2025

11. Analysis of grants paid (continued)

	Grants to Individuals	Grants to Institutions £	Total 2024 £
Aware (Positive Minds for Premature Parents)	-	4,060	4,060
Parenting NI (Positive Minds for Premature Parents)	-	9,258	9,258
Aware (Mental Health Fund)	-	12,880	12,880
Parenting NI (Mental health Fund)	-	12,743	12,743
Queen's University Belfast (PMPP evaluation)	-	23,000	23,000
Cash For Kids hardship fund payments	17,850	-	17,850
	<u>17,850</u>	<u>61,941</u>	<u>79,791</u>

12. Net income/(expenditure) for the year

	2025 £	2024 £
This is stated after charging		
Staff costs (note 15)	635,184	688,806
Fees payable to the company's auditor for audit of the accounts	3,000	3,000
Depreciation of tangible fixed assets - owned assets	17,774	21,164
Operating lease payments	20,200	20,200
	<u>676,158</u>	<u>756,370</u>

13. Auditor's remuneration

The auditor's remuneration amounts to an audit fee of £3,000 (2024: £3,000) and other services of £Nil (2024: £Nil).

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

YEAR ENDED 31 MARCH 2025

14. Directors' and key management personnel remuneration and expenses

The total amount of remuneration and benefits received by key management in the year was £214,511 (2024: £208,732). The charity considers its key management personnel comprise of the Senior Management team.

During the year, the directors neither received nor waived any remuneration; nor accrued any pension arrangements and were not reimbursed expenses (2024: £Nil).

15. Staff costs and employee benefits

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

	2025 Number	2025 FTE	2024 Number	2024 FTE
Raising funds	4	3	6	4
Charitable activities	16	11	19	13
Governance	2	2	2	2
	<u>22</u>	<u>16</u>	<u>27</u>	<u>19</u>

The total staff costs and employees' benefits was as follows:

	2025 £	2024 £
Wages and salaries	538,532	588,034
Social security	41,488	43,952
Defined contribution pension costs	54,862	56,552
Other employee benefits	302	268
	<u>635,184</u>	<u>688,806</u>
	2025 £	2024 £
Allocated to:		
Raising funds	126,070	143,272
Support services	361,491	389,212
Education	57,822	51,596
Awareness	51,648	54,703
Research	18,432	15,092
Other	19,721	34,931
	<u>635,184</u>	<u>688,806</u>

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

YEAR ENDED 31 MARCH 2025

15. Staff costs and employee benefits (continued)

The number of employees who received total employee benefits (excluding employer pension costs) of more than £60,000 is as follows:

	2025	2024
	No.	No.
£60,001 - £70,000	1	-
£70,001 - £80,000	-	-
£80,001 - £90,000	-	-
£90,001 - £100,000	-	-
	<u> </u>	<u> </u>

16. Taxation

The charity is a registered charity, and as such is entitled to certain tax exemptions on income and profits from investments, and surpluses on any trading activities carried out in the furtherance of the charity's primary objectives, if these profits and surpluses are applied solely for charitable purposes.

The charity is not registered for VAT and, accordingly, all their expenditure is inclusive of any VAT incurred.

17. Tangible assets

	Fixtures, fittings and equipment £	Total £
Cost		
At 1 April 2024	205,238	205,238
Additions	26,241	26,241
At 31 March 2025	<u>231,479</u>	<u>231,479</u>
Accumulated depreciation		
At 1 April 2024	179,446	179,446
Charge for the year	17,774	17,774
At 31 March 2025	<u>197,220</u>	<u>197,220</u>
Net book amount		
At 31 March 2025	<u>34,259</u>	<u>34,259</u>
At 31 March 2024	<u>25,792</u>	<u>25,792</u>

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

YEAR ENDED 31 MARCH 2025

18. Debtors

	2025	2024
	£	£
Prepayments and accrued income	39,936	25,182
	<u>39,936</u>	<u>25,182</u>

19. Current asset investments

	Short term deposits £	2025 Total £	Short term deposits £	2024 Total £
At 1 April 2024	170,000	170,000	170,000	170,000
Additions	255,000	255,000	170,000	170,000
Disposals	(170,000)	(170,000)	(170,000)	(170,000)
At 30 April 2025	<u>255,000</u>	<u>255,000</u>	<u>170,000</u>	<u>170,000</u>

£85,000 invested in a 6 month fixed term account with an interest rate of 5.40% matured on 29th April 2024 and £85,000 invested in a 1-year fixed term account with an interest rate of 5.65% matured on 30th October 2024.

During the year, monies were invested in short term deposits: £85,000 invested in a 6 month fixed term deposit with a maturity date of 20th May 2025 and an interest rate of 4.68%; £85,000 invested in a 6 month fixed term deposit with a maturity date of 31st July 2025 and an interest rate of 4.6%; and £85,000 invested in a 1 year fixed term deposit with a maturity date of 5th November 2025 and an interest rate of 4.55%.

20. Creditors: amounts falling due within one year

	2025	2024
	£	£
Other tax and social security	9,456	11,422
Other creditors	65,738	7,015
Accruals	13,859	36,576
	<u>89,053</u>	<u>55,013</u>

TinyLife

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

YEAR ENDED 31 MARCH 2025

21. Contingent liability

The charitable company has a contingent liability to repay grants received if the company fails to comply with certain conditions stipulated in the letter of offer and terms and conditions of contract under which the grants were paid. The directors do not expect any claims to be made in this respect.

22. Fund reconciliation

Unrestricted funds

	Balance at 1 April 2024	Income	Expenditure	Transfers	Balance at 31 March 2025
	£	£	£	£	£
Unrestricted	368,718	415,609	(350,825)	26,241	459,743
	<u>368,718</u>	<u>415,609</u>	<u>(350,825)</u>	<u>26,241</u>	<u>459,743</u>

	Balance at 1 April 2023	Income	Expenditure	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Unrestricted	357,741	421,475	(410,498)	-	368,718
	<u>357,741</u>	<u>421,475</u>	<u>(410,498)</u>	<u>-</u>	<u>368,718</u>

Restricted funds

	Balance at 1 April 2024	Income	Expenditure	Transfers	Balance at 31 March 2025
	£	£	£	£	£
Restricted	9,611	576,087	(516,431)	(26,241)	43,026
	<u>9,611</u>	<u>576,087</u>	<u>(516,431)</u>	<u>(26,241)</u>	<u>43,026</u>

	Balance at 1 April 2023	Income	Expenditure	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Restricted	97,659	502,886	(590,934)	-	9,611
	<u>97,659</u>	<u>502,886</u>	<u>(590,934)</u>	<u>-</u>	<u>9,611</u>

TinyLife

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

YEAR ENDED 31 MARCH 2025

23. Restricted funds

	Balance at	Movement in funds			Balance at
	31 March 2024	Incoming	Outgoing	Transfer out	31 March 2025
	£	£	£	£	£
Support Services/ Education / Awareness					
NHSCT	-	15,000	15,000	-	-
NHSCT	-	25,157	25,157	-	-
SHSCT	-	23,158	23,158	-	-
PHA	-	49,565	30,821	18,744	-
Awards For All 1	3911	-	3,911	-	-
SPPG	-	22,315	22,315	-	-
SEHSCT	-	27,295	27,295	-	-
WHSCT	-	23,572	23,572	-	-
WHSCT 2	-	24,000	24,000	-	-
Cash For Kids	4,900	-	4,900	-	-
Clear Projects	800	20,518	21,318	-	-
Department of Education	-	177,523	177,523	-	-
Department of Education	-	39,137	39,137	-	-
BHSCT	-	26,757	26,757	-	-
Dormant Accounts	-	31,833	31,833	-	-
Tesco	-	1,500	1,500	-	-
Openwork	-	12,500	12,500	-	-
Kingsbridge Foundation	-	1,874	-	1,874	-
The Grace Trust	-	9,783	4,160	5,623	-
Awards for All 2	-	20,000	1,500	-	18,500
BCPP	-	9,600	74	-	9,526
Garfield Weston	-	15,000	-	-	15,000
	9,611	576,087	516,431	26,241	43,026

- NHSCT Salary – family support services in the Northern Health and Social Care Trust area.
- SHSCT - family support services in the Southern Health and Social Care Trust area.
- PHA – Breast pump loan services.
- Awards For All 1 – TinyGym.
- SPPG – funding for family support programme.
- SEHSCT – funding for family support in the South Eastern Health & Social Care Trust area.
- WHSCT – funding for family support in the Western Health & Social Care Trust area.
- Clear Projects - Sensory sessions for families.
- Department of Education – Tinystart Programme.
- Department of Education – Schools Programme.
- BHSCT – Family support services in the Belfast Health & Social Care Trust area.
- Dormant accounts – Strategic development funding.
- Cash for kids – hardship funding.
- Tesco – Breast pump kits and bags.

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

YEAR ENDED 31 MARCH 2025

23. Restricted funds (continued)

- Openwork – family support services
- Kingsbridge Foundation – Breast Pump.
- The Grace Trust – Breast pumps and kits.
- Awards for All 2 – family support services.
- BCPP – community pharmacy project.
- Garfield Weston – family support services.

	Balance at	Movement in funds			Balance at
	31 March 2023 £	Incoming £	Outgoing £	Transfer out £	31 March 2024 £
Support Services/ Education / Awareness					
NHSCT	-	15,000	15,000	-	-
NHSCT	-	22,653	22,653	-	-
SHSCT	-	21,305	21,305	-	-
PHA	-	26,245	26,245	-	-
PHA	-	2,550	2,550	-	-
Awards for All 1	-	10,000	6,089	-	3,911
SPPG	-	22,000	22,000	-	-
Big Lottery Fund	46,594	35,116	81,710	-	-
Mental Health Fund	47,515	7,000	54,515	-	-
SEHSCT	-	22,312	22,312	-	-
WHSCT	-	20,778	20,778	-	-
SPPG (Western Trust)	-	18,000	18,000	-	-
WHSCT	-	3,000	3,000	-	-
Cash for Kids	3,550	19,200	17,850	-	4,900
Clear Projects	-	5,520	4,720	-	800
Department of Education	-	160,202	160,202	-	-
Department of Education	-	34,264	34,264	-	-
BHSCT	-	25,000	25,000	-	-
Dormant Accounts	-	32,741	32,741	-	-
	<u>97,659</u>	<u>502,886</u>	<u>590,934</u>	<u>-</u>	<u>9,611</u>

- NHSCT Salary – family support services in the Northern Health and Social Care Trust area.
- SHSCT - family support services in the Southern Health and Social Care Trust area.
- PHA – Cost of Living support.
- PHA – Breast pump loan services.
- Awards For All 1 – TinyGym.
- Mental Health Fund – Support Services.
- SPPG – funding for family support programme.
- Big Lottery Fund – Positive Minds for Premature Parents Programme.

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NOTES TO THE FINANCIAL STATEMENTS *(Continued)*

YEAR ENDED 31 MARCH 2025

23. Restricted funds *(continued)*

- SEHSCT – funding for family support in the South Eastern Health & Social Care Trust area.
- WHSCT – funding for family support in the Western Health & Social Care Trust area.
- SPPG (Western Trust) – funding for family support in the WHSCT area.
- Clear Projects - Christmas sensory parties for families.
- Department of Education – Tinystart Programme.
- Department of Education – Schools Programme.
- BHSCT – Family support services in the Belfast Health & Social Care Trust area.
- Dormant accounts – Strategic development funding.
- Cash for kids – hardship funding.

24. Fund transfers

The transfers of £26,241 are in relation to the purchase of fixed assets funded by restricted funds. The restrictions on these funds have been fulfilled on the purchase of these assets and therefore the amount was transferred to unrestricted funds.

25. Fund descriptions

a) Unrestricted funds

Funds which are expendable at the discretion of the Charity in furtherance of its objectives. In addition to expenditure on activities such funds may be held in order to finance capital investment and working capital.

b) Designated funds

The trustees have not designated any funds to be allocated towards specific purposes (2024: £Nil)

c) Restricted funds

Restricted funds are to be used for specified purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of overheads and support costs.

26. Pension

The charitable company operates a defined contribution scheme for its employees. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £54,862 (2024: £56,552). The amount of pension costs accrued at the year end amounted to £Nil (2024: £Nil).

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

YEAR ENDED 31 MARCH 2025

27. Analysis of net assets between funds

	Unrestricted funds £	Designated funds £	Restricted funds £	2025 Total £
Fixed assets	34,259	-	-	34,259
Cash and other current assets	514,537	-	43,026	557,563
Current liabilities	(89,053)	-	-	(89,053)
Total	<u>459,743</u>	<u>-</u>	<u>43,026</u>	<u>502,769</u>

	Unrestricted funds £	Designated funds £	Restricted funds £	2024 Total £
Fixed assets	25,792	-	-	25,792
Cash and current assets	397,939	-	9,611	407,550
Other current liabilities	(55,013)	-	-	(55,013)
Total	<u>368,718</u>	<u>-</u>	<u>9,611</u>	<u>378,329</u>

28. Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2025 £	2024 £
Net income/(expenditure) for year	124,440	(77,071)
Depreciation and impairment of tangible fixed assets	17,774	21,164
Interest from investments	(25,116)	(18,969)
Increase in debtors	(14,754)	(5,793)
Increase/(Decrease) in creditors	34,040	(20,086)
Net cash flow from operating activities	<u>136,384</u>	<u>(100,755)</u>

29. Financial commitment

No contracts had been placed for future capital expenditure at the balance sheet date.

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

YEAR ENDED 31 MARCH 2025

30. Operating leases - lessee

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2025 £	2024 £
Not later than one year	20,200	15,150
Later than one year and not later than five years	15,150	-
	<u>35,350</u>	<u>15,150</u>

31. Liability of members

TinyLife is a company limited by guarantee and does not have a share capital. It is governed by a Memorandum and Articles of Association and the liability of members is limited to an amount not exceeding £1.

32. Ultimate controlling party

There is no ultimate controlling party.

33. Related parties

There were no related party transactions during the year (2024: £Nil).

34. Financial instruments

The carrying amounts of the charity's financial instruments are as follows:

	2025 £	2024 £
<i>Financial assets:</i>		
Debt instruments measured at cost less impairment:		
Current asset investments – 1 year fixed term deposits	85,000	85,000
Current asset investments – six month fixed term deposits	170,000	85,000
	<u>255,000</u>	<u>170,000</u>

The total interest income and interest expense for financial assets and financial liabilities was £25,116 (2024: £18,969) and £Nil (2024: £Nil) respectively.