

Registered Company in England and Wales No. 06291384
Registered Charity No. 1121205



**REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

FOR

TWINKLE HOUSE LIMITED

Alexander Myerson & Co Ltd
Chartered Accountants
61 Rodney Street
Liverpool, Merseyside, L1 9ER

TWINKLE HOUSE LTD

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

	Page
Report of the Trustees	1-4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7-8
Notes to the Financial Statements	9-16
Detailed Statement of Financial Activities	17-19

TWINKLE HOUSE LTD

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the Charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Charities SORP (FRS 102).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06291384 (England and Wales)

Registered Charity number

1121205

Registered office

2 Gorsey Place, East Gillibrands, Skelmersdale, Lancashire WN8 9UP

Trustees

Mrs P Howard (*resigned 1/3/23*)

Mr A Peet (*resigned 1/3/23 – formally removed from Companies House 19/10/23*)

Tina Giannasi

Trustee / Appointed Chair 22/2/2023

Geoff Jowett

Trustee

Janine Ross (*appointed 30/5/23*)

Trustee

Company Secretary

Mrs D Mitten

Independent examiner

Alexander Myerson & Co Ltd

Chartered Accountants & Registered Auditors

Alexander House

61 Rodney Street

Liverpool

Merseyside

L1 9ER

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is controlled by its governing documents, a deed of trust, and constitutes a Limited Company, limited by guarantee, as defined by the Companies Act 2006.

Risk management

The Trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND AIMS

The objects of the organisation are to provide multi-sensory facilities for learning support needs and recreation in the interest of social welfare. In particular but without limitation, for children and adults with any Disability, impairment, Learning Disability or illness in order to improve quality of life. Twinkle House provides a safe and welcoming environment for families and individuals with or without any additional needs and issues.

The aim of Twinkle House is to improve the mental health and well-being of children and young people with or without any additional need or impairment (including those undiagnosed) and support to their carers. We do

TWINKLE HOUSE LTD

this by providing a range of support services and programmes to help build confidence, emotional resilience, increase skills and knowledge to help children and young people. and their families become more resilient, able to self-support and lead happier lives. We provide advice and emotional support to carers and our specialist therapeutic facilities are available to the wider community.

Through our support and preventative work, we help reduce the risk of children and their families requiring clinical interventions and situations worsening. Our work enhances quality of life by ensuring our service users' needs are met in an appropriate, adaptable environment where they feel safe, understood and supported. As part of our funded Wellbeing Programme, we have introduced 1-1 sensory sessions that provide families with children with sensory processing needs to experience a positive and modelling experience that enables families to move forward with increased awareness for their children's needs. We are commissioned to deliver both a children and young peoples and adult sleep service.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Positive developments as we began a new financial year.

As was noted in our previous years report in March 2022 we were informed that we had been successful with a 3-year funding bid from the National Lottery to the value of £240,000 over a 3-year period called Moving Forward Project. It was agreed that the first-year funding would be half of the value and then the following 2 years would be split over 8 quarters. This was in recognition that as an organisation there was a need to build capacity in order for Twinkle House to achieve its stated aim to become financially viable by its own income and other contracts as part of its 5-year business and development plan from 2022 to 2027. We received this funding from July 2022, and it will continue until June 2025. The news that we had been secured a further 2 years of service for the adult sleep service until March 2024 alongside confirmation that the Children and Young Peoples sleep service would be protected under the new structure from West Lancashire Clinical Commissioning Group to Lancashire and South Cumbria Integrated Care Board (LSCICB). This was confirmed in June 2022 when we received news that the contract due to begin again in November 2022 until October 2023 would be renewed for a further year.

We began developing a plan to deliver with the new Pain Management company that wanted us to continue to deliver our alternative therapies support via our seated tai chi and mindfulness courses. The change in arrangements were that we would invoice Connect Health upon the completion of such courses.

What did we achieve this year and who did we reach?

Activities that come under our Wellbeing Programme umbrella – as part of our Moving Forward Project funding

As part of that project, we said we would continue to:

- engage families, children and young people to support anxiety
- support families through our sensory sessions
- build on our coffee morning success and aim to create space for carers
- recruit new volunteers
- regularly evaluate our clients to ensure positive customer service
- review our courses and sessions using comparative evaluation to achieve our outcomes

Courses for children and young people:

Our programme supports children and young people experiencing anxiety as part of our offer to children from 8 to 16, our offer is divided into 3 age groups, and this has proven very popular especially with the young age groups.

All our courses aim to help children and young people:

- feel more confident.
- improve learning potential.
- manage emotions.
- and be the best they can be!

Each session includes relaxation techniques, breathing exercises, peer massage and Mindfulness.

TWINKLE HOUSE LTD

Sensory 1-1 Family focused Play Sessions

We continued with our adapted sensory sessions that we developed after Covid 19 and they focused on sensory awareness that provide an opportunity for families to interact with our Immersive room, that has multiple themes on the walls and floor. The room is set up to allow exploratory play allowing the children and parents to engage with a variety of sensory experiences, including textures, sounds, scents, lights and colours, different temperatures, and taste. Families are encouraged to get involved in the sensory session and to take ideas home to try in their own environments.

Markers of success we have identified are providing a safe space for parents and other adults along with children and young people. Listening to parents, their concerns, fears, expectations. Our 1-1 sensory support sessions provided input to 50 families from April 2022 to March 2023. With the maternity leave taken for the staff member trained to deliver these sessions we amended our sensory offer to parents in workshops from April 2023.

New classes started November 2022:

As part of the feedback mechanism, we have from our monthly coffee mornings we began a Yog for Carers class. This has proven very popular, and it gives the attendees time to be without the pressure of caring for their loved ones which often is a 24-hour role for many of the carers that come to our class. We then began in January 2023 a 4-week course for new starters to Yoga which has proven popular as well.

Working together with the Children and Young Peoples Sleep Service

As part of our whole family approach at Twinkle House we strive to ensure that participants and clients alike when they are referred to our services don't have to repeat their story several times. The links with the services support the referral journey and with the understanding that many of our families live with being those living with ADHD, ASD, anxiety, sensory impairment and non-verbal behaviours we are especially mindful to ensure that the process is simple yet effective.

Earnings generated during this period through own income/charitable activities:

Financial viability is key to our Moving Forward project and has provided a much-needed source of stability for Twinkle House to achieve its 3-year plan of financial independence and sustainability.

The way we have monitored our paying customers changed over this period to give us a stronger sense of how many of our paying customers are regular and how many new customers we generate over a period. We have 95 weekly regular clients booking weekly or bi-weekly to use our facilities. From July 2022 we welcomed 175 new bookings coming from a wide range of people and organisations, schools, companies, and families. From those 175 new customers we secured 130 repeat bookings on either a weekly ad hoc basis, monthly regular slots etc.

Using data from the same reporting period of July to December 2022, we managed to generate £75,000 of our own income by use of our facilities, comparing that to the same reporting period the previous year from July to December 2021 we earned £26,000. This is in line with what we believe will help us to achieve the long-term aim of financial stability for the organisation.

The feasibility of opening the facilities to a 7 day a week operation along with some evening sessions will be something that is part of the 2nd year phase of development for the organisation.

Commissioned services:

We have held an ongoing contract with what was originally the West Lancashire CCG since December 2018 to deliver 1-1 and workshops led by our senior sleep therapist in a cognitive and behavioural therapeutic approach. Due to the ongoing impact of this approach, we have secured ongoing contracts with referrals over each year increasing from the original 200 maximum originally set to a regular 300+ per annum. Due to the development of the adult sleep service in December 2021 as we reported last year we were able to back fill the lead sleep therapist position which created a small sleep specialist team which has given much needed support to the service. The adult sleep service has also proven to be very effective in its impact to support adults with sleep issues and working closely as we do with mental health services we have seen a very positive impact to those accessing the service.

TWINKLE HOUSE LTD

Volunteers

During this period, we continued to feel the ongoing effects of Covid 19 and had less people coming forward as volunteers. However, 2 did recruit 2 new volunteers over the summer of 2022 and one of those volunteers then began to act as a tutor for our Yoga for Carers. She is now on our tutor list as a deliverer of our courses. We continue to network regularly with Edgehill University, West Lancashire College and West Lancashire CVS and their volunteering schemes.

Staff

The Charity during this reporting period has eight paid employees. It was recognised that the Manager role required further hours which made the staffing quota to 3 full-time and 5 part-time varying from 28 hours per week to 21 hours per week).

Trustees

As set out in the articles of association, the board of Trustees will consist of no less than four and no more than nine members (trustees). Trustees are elected for a term of three years and may seek re-election provided that they may serve for a maximum of three consecutive terms. The Board has the power to co-opt any suitable person for the purposes of furthering the objects of the association provided the co-opted person has specialist knowledge or valuable experience. Trustees are recruited in line with the trustee recruitment policy which states that interested parties must complete an application form which is reviewed by the existing Board at the next scheduled meeting.


We continued with a structured review as a governing board of trustees to review our governing documents of the Charity.

FINANCIAL REVIEW

Reserves policy

It is policy to maintain a balance on unrestricted funds which equates to at least three months' total expenditure, to cover emergency situations that may arise from time to time. The balance of unrestricted funds at the year-end was in line with this target, excluding costs associated with the Big Lottery Fund project and commissioned services that are specifically covered by restricted reserves.

Approved by order of the Board of Trustees on12.12.23..... and signed on its behalf by:


.....

Mrs Tina Giannasi, Director (Chair of the Board of Trustees)

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
TWINKLE HOUSE LIMITED**

I report on the accounts for the Year Ended 31 March 2023 set out on pages 8 to 21.

Respective responsibilities of Trustees and examiner

The Charity's Trustees (who are also the Directors for the purposes of company law) are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the Charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

Have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Paul Burns BSC BFP FCA
Alexander Myerson & Co Ltd
Alexander House
61 Rodney Street
Liverpool
Merseyside
L1 9ER



Date: 15/2/23

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING SUMMARY INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2023

			31.3.23	31.3.22
	Note	Unrestricted funds	Restricted funds	Total funds
		£	£	£
INCOME	3			
Income and endowments from:				
Donations and legacies		28,882	165,434	194,316
Charitable activities		88,312	-	88,312
Other trading activities		23,277	4,703	27,980
Investments		29	-	29
Total		140,500	170,137	310,637
EXPENDITURE	4			
Expenditure on:				
Raising funds		20	180	200
Charitable activities		67,480	96,383	163,863
Other		31,854	68,095	99,949
Total		99,354	164,658	264,012
NET INCOME / (EXPENDITURE)		41,146	5,479	46,625
RECONCILIATION OF FUNDS				
Total funds brought forward		20,833	20,385	41,218
Transfer of funds		-	-	-
TOTAL FUNDS CARRIED FORWARD		61,979	25,864	87,843
		41,218	41,218	82,431

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

All income and expenditure derive from continuing activities.

BALANCE SHEET AT 31 MARCH 2023

	Note	Unrestricted funds	Restricted funds	Total funds	Total funds
		£	£	£	£
FIXED ASSETS	8				
Tangible assets		1,601	10,225	11,826	20,491
CURRENT ASSETS					
Debtors	9	21,678	10,545	32,223	32,071
Cash at bank and in hand		54,479	47,405	101,884	47,497
		<u>76,157</u>	<u>57,950</u>	<u>134,107</u>	<u>79,568</u>
CREDITORS					
Amounts falling due within one year	10	<u>(15,779)</u>	<u>(42,311)</u>	<u>(58,090)</u>	<u>(58,841)</u>
NET CURRENT ASSETS		<u>60,378</u>	<u>15,639</u>	<u>76,017</u>	<u>20,727</u>
TOTAL ASSET LESS CURRENT LIABILITIES		<u>61,979</u>	<u>25,864</u>	<u>87,843</u>	<u>41,218</u>
CREDITORS					
Amounts falling due after more than one year		-	-	-	-
NET ASSETS		<u>61,979</u>	<u>25,864</u>	<u>87,843</u>	<u>41,218</u>
FUNDS OF THE CHARITY					
Restricted income funds				25,864	20,385
Unrestricted funds				<u>61,979</u>	<u>20,833</u>
TOTAL FUNDS				<u>87,843</u>	<u>41,218</u>

**BALANCE SHEET – CONTINUED
AT 31 MARCH 2023**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its financial statements for the Year Ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for

- a) ensuring that the charitable company keeps accounting records that comply with Sections 386 of the Companies Act 2006 and
- b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 396 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to small companies subject to the small company's regime and in accordance with FRS102 SORP.

The financial statements were approved by the Board of Trustees on *12.12.23*

And were signed on its behalf by:

T. Giannasi
.....

Mrs Tina Giannasi, Director (Chair of the Board of Trustees)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. BASIS OF PREPARATION

Basis of accounting

The financial statements have been prepared in Pounds Sterling (£) and under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and also with the Charities act 2011.

2. ACCOUNTING POLICIES

INCOME

Recognition of Income

All incoming resources are included on the Statement of Financial Activities (SOFA) when the Charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations

Grants and donations are only included in the SOFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Expenditure

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.

Tangible fixed assets

These are capitalised if they can be used for more than one year, and they are valued at cost. Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Fixtures and fittings	- 33% on cost
Sensory equipment	- 20% on cost

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2023**

Deferred Income

Restricted grant income is deferred when full entitlement to the grant has not yet been reached. It is released to the income and expenditure account when all conditions and restrictions have been met.

Taxation

The Charity is exempt from corporation 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.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions are paid into the Charity defined contribution pension scheme set up following the auto enrolment process.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2023

3 INCOME

			31.3.23	31.3.22
	Unrestricted funds	Restricted funds	Total funds	Total funds
Donations and legacies				
Donations and gifts	11,386	-	11,386	4,529
General grants provided by other charities	17,496	165,434	182,930	148,117
Total	28,882	165,434	194,316	152,646
Charitable activities				
Fees from users of wellbeing sensory centre	88,312	-	88,312	55,624
Total	117,194	165,434	282,628	208,270
Other trading activities				
Fundraising events	909	-	909	903
Room hire	20,885	4,703	25,588	7,972
Other sales	1,483	-	1,483	2,507
Resource library fees	-	-	-	-
Café income	-	-	-	104
Total	23,277	4,703	27,980	11,486
Investments				
Interest income	29	-	29	2
Total	140,500	170,137	310,637	219,758

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2023

4 EXPENDITURE

			31.3.23	31.3.22
	Unrestricted funds	Restricted funds	Total funds	Total funds
Expenditure on raising funds				
Incurring seeking donations	20	180	200	-
Café expenditure	-	-	-	95
Total	20	180	200	95
Expenditure on charitable activities				
Wellbeing sensory centre staffing costs	66,765	92,455	159,220	131,900
Governance costs	715	3,928	4,643	3,533
Total	67,480	96,383	163,863	135,433
Other expenditure				
Premises and office costs	31,011	58,876	89,887	93,946
Depreciation	843	9,219	10,062	10,470
Total	31,854	68,095	99,949	104,416

5 NET Incoming / (Outgoing) Resources

Net resources are stated after charging:	31.3.23	31.3.22
	£	£
Bank charges	660	613
Depreciation - owned assets	10,062	10,470
Independent examiners fee	3,000	2,740
	13,722	13,823

6 PAID EMPLOYEES

Staff costs	31.3.23	31.3.22
Salaries and wages	150,358	131,371
Social security costs	6,822	3,867
Pensions costs (defined contribution pension plan)	8,770	6,615
	165,950	141,853

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2023**

Average headcount in the year	31.3.23	31.3.22
	Number	Number
The parts of the Charity in which the employees work:		
Charitable activities	6	6
Support	2	2
	8	8

No employees received emoluments in excess of £60,000.
Total amount paid to key management personnel was £27,181.

7 SUPPORT COSTS

Total expenditure in the year of £264,012 includes £94,530 of support costs. Support costs comprise of governance costs, salary costs of support staff, HR Costs, payroll costs, IT costs, premises costs and administration costs. Costs with a dual function have been allocated between support and charitable activities using an apportionment of time basis or a floor area by function basis.

8 TANGIBLE FIXED ASSETS

	Plant and machinery etc
	£
COST	
At 1 April 2022	222,636
Additions	1,397
Disposals	-
At 31 March 2023	224,033
DEPRECIATION	
At 1 April 2022	202,145
Charge for year	10,062
Eliminated on disposal	-
At 31 March 2023	212,207
NET BOOK VALUE	
At 31 March 2023	11,826
At 31 March 2022	20,491

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2023**

9 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Trade debtors	20,641	28,178
Accrued income	7,675	-
Prepayments	3,907	3,893
	<u>32,223</u>	<u>32,071</u>

10 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Trade creditors	10,498	3,549
Taxation and social security	2,528	3,612
Bank loans	-	-
Accruals	3,050	5,298
Other creditors	856	3,053
Deferred income - note 11	41,158	43,329
	<u>58,090</u>	<u>58,841</u>

11 DEFERRED INCOME

If a grant award is contingent upon achieving certain outcomes or incurring certain specific expenditure, and as at the balance sheet date these have not yet been achieved or incurred, the grant income has been deferred.

Movement in deferred income

	31.3.23	31.3.22
	£	£
Balance at the start of the reporting period	43,329	58,853
Amounts added in the current period	180,759	132,594
Amounts released to income from previous period	(182,930)	(148,118)
	<u>41,158</u>	<u>43,329</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2023

12 MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	Transfers	At 31.3.23
	£	£	£	£
Unrestricted funds				
General fund	(11,686)	41,146	-	29,460
Sparkle Appeal fund	<u>32,519</u>	<u>-</u>	<u>-</u>	<u>32,519</u>
Total unrestricted funds	20,833	41,146	-	61,979
Restricted funds				
Various restricted funds	<u>20,385</u>	<u>5,479</u>	<u>-</u>	<u>25,864</u>
Total restricted funds	20,385	5,479	-	25,864
TOTAL FUNDS	<u>41,218</u>	<u>46,625</u>	<u>-</u>	<u>87,843</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds	140,500	(99,354)	41,146
Restricted funds	<u>170,137</u>	<u>(164,658)</u>	<u>5,479</u>
TOTAL FUNDS	<u>310,637</u>	<u>(264,012)</u>	<u>46,625</u>

13 LEASING AGREEMENTS

Total amounts payable under non-cancellable operating leases are as follows:

	31.3.23	31.3.22
	£	£
Within one year	-	-
Between one and five years	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2023**

14 RESTRICTED FUNDS

During the year, the following grants and restricted donations were provided to help fund the support services provided by the Charity:

Big Lottery £91,095
NHS Lancashire & South Cumbria ICB £22,921.
West Lancashire Clinical Commissioning Group £54,569

The balance of restricted funds on 31 March 2023 was £25,864 - (2022: £20,385)

15 TRANSACTIONS WITH TRUSTEES AND RELATED PARTIES

Trustee remuneration and benefits

There were none during the year ended 31 March 2023 (2022: £0)

Trustees' expenses

There were none during the year ended 31 March 2023 (2022: £0)

There were no other Trustees' remuneration or other benefits for the year ended 31 March 2023 nor the year ended 31 March 2022.

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	31.3.23	31.3.22
	£	£
INCOMING RESOURCES		
Donations and legacies		
Donations	11,386	4,529
Grants	182,930	148,117
	<u>194,316</u>	<u>152,646</u>
Income from Charitable activities		
Hydrotherapy pool hire	53,587	37,695
Sensory room hire	34,060	17,929
Studio room hire	665	-
	<u>88,312</u>	<u>55,624</u>
Investment income		
Interest receivable - trading	<u>29</u>	<u>2</u>
Income from other trading activities		
Fundraising activities	909	903
Room hire	25,588	7,972
Café income	-	104
Other sales	1,483	2,507
	<u>27,980</u>	<u>11,486</u>
Total Incoming resources	310,637	219,758

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

RESOURCES EXPENDED

	31.3.23	31.3.22
	£	£
Expenditure on raising funds		
Fundraising costs	200	-
Café costs	-	95
	200	95
Expenditure on charitable activity		
Wages	131,750	115,113
Social security	5,978	3,388
Pensions	7,685	5,796
Volunteers' costs	-	458
Training and welfare	402	90
Travel and subsistence	541	433
Specialist equipment and resources	513	98
Grants distributed	-	1,000
Payroll service	1,052	722
Recruitment / DBS costs	1,663	-
Agency / contract staff	9,636	4,802
Carried forward	159,220	131,900

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	31.3.23	31.3.22
	£	£
Charitable activities		
Brought forward	159,220	131,900
Human resources	-	-
Sundries	-	-
	<u>159,220</u>	<u>131,900</u>
Governance costs		
Professional fees	983	180
Trustees meeting expenses	-	-
Trustee training costs	-	-
Bank charges and interest	660	613
Accountancy fees	3,000	2,740
	<u>4,643</u>	<u>3,533</u>
Premises and office costs		
Rates, water and service charges	1,357	1,446
Cleaning	193	110
Light and heat	21,340	12,896
Insurance	4,615	4,374
Rent payable	16,920	17,005
Premises repairs and renewals	8,803	12,822
Equipment and IT expenses	5,767	5,956
Website and marketing costs	-	2,680
Fire safety and security costs	899	396
Health and safety costs	-	2,494
Office salary / NI / pension costs and travel expenses	24,528	30,176
Subscriptions	832	1,003
Postage	295	277
Stationery	2,250	365
Telephone	2,088	1,946
	<u>89,887</u>	<u>93,946</u>
Other resources expended		
Management		
Depreciation of tangible and heritage assets	<u>10,062</u>	<u>10,470</u>
Total resources expended	<u>264,012</u>	<u>239,944</u>
Net income/(expenditure)	<u><u>46,625</u></u>	<u><u>(20,186)</u></u>

