

# TWINKLE HOUSE LIMITED

England & Wales · Charity number 1121205

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [06291384](#)

**Registered** 2007-10-15

**Register** [View on the Charity Commission register](#)

## Contact

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Stamford House  
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## Activities

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**Objects:** FOR THE BENEFIT OF THE PUBLIC IN WEST LANCASHIRE AND NEIGHBOURING AREAS ('THE PROJECT AREA') TO PROVIDE FACILITIES FOR RECREATION AND OTHER LEISURE TIME OCCUPATION IN THE INTEREST OF SOCIAL WELFARE, AND IN PARTICULAR, BUT WITHOUT LIMITATION, FOR CHILDREN AND ADULTS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF ANY PHYSICAL OR SENSORY IMPAIRMENT OR LEARNING DISABILITY OR ILLNESS\* ('THE PRIMARY BENEFICIARIES') IN ORDER TO IMPROVE THEIR CONDITIONS OF LIFE.

**Activities:** Providing sensory-based support for children, young people and adults with any form of disability or additional learning need or sensory impairment. Supporting improvements with their social, mental and emotional, behavioural and educational development and overall well-being, and support to their parents and carers. Providing sensory facilities for support, leisure and recreation for all.

## Classification

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- **How:** Provides Services
- **What:** Disability
- **Who:** Children/young People, People With Disabilities

## Geography

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- **Area of benefit:** WEST LANCASHIRE
- Lancashire

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£271,624	£212,657	-	-
2024-03-31	£373,206	£335,861	-	-
2023-03-31	£310,637	£264,012	-	-
2022-03-31	£218,000	£232,400	-	-
2021-03-31	£240,507	£208,833	-	-

## Trustees

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Name	Role	Appointed
Davina Hanlon		2023-10-19
Geoff Jowett		2022-10-11
Janine Ross		2023-05-30
Tina Giannasi		2022-06-30

**TWINKLE HOUSE LIMITED**

England & Wales - Charity number 1121205

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# Accounts

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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 2024**

FOR

**TWINKLE HOUSE LIMITED**



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



TWINKLE HOUSE LTD

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FOR THE YEAR ENDED 31 MARCH 2024

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## TWINKLE HOUSE LTD

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

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

<b>Trustees</b>	
Tina Giannasi	Trustee / Chair
Geoff Jowett	Trustee
Janine Ross	Trustee
Davina Hanlon	Trustee – appointed 19/10/23

**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 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.

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

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

### **Positive developments as we began a new financial year and difficulties faced from June 2023**

In July 2023 we began our 2<sup>nd</sup> year of the 3-year lottery funding Moving Forward. Up until June 10<sup>th</sup>, 2023, we were on target to match our expectations of reaching the 1<sup>st</sup> year goal of increasing our own income generated through the hiring of our sensory based rooms and hydro pool. There is no doubt that as a small organisation we are facing a fall in our income due to these extraordinary events that occurred from June 10<sup>th</sup> that impacted our delivery and services until December 2023.

As part of our funded Wellbeing Programme, we continue to adapt our sensory sessions providing 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 were notified in January 2023 that our Adult Sleep service would be recommissioned for a further year until March 2025 and our Children's and young people sleep service was recommissioned for a further year from November 2023 until October 2024. We began developing a plan to deliver with the new Pain Management company that wanted us to continue to deliver our alternative therapies support. The change in arrangements were that we would invoice Connect Health upon the completion of such courses. Our Just Relax classes started in April 2023 running weekly for those clients referred from West Lancashire Pain Management service.

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

Despite all levels of plans and arrangements for the development of the Wellbeing Programme all activity had to stop as previously reported due to the devastating flooding caused throughout the building and forcing us to close the building from July to September 2023 with limited services delivered until October. This dual event of flooding and pool breakdown limited all our ability to earn our own income due to the building being uninhabitable to the public until September 2023. The insurance went someway to cover the loss of income in our hireable rooms however the pool closure could not be supplemented by our insurance, and this meant a financial loss of bookings of £30,000 during that period.

All our Activities under our Wellbeing Programme umbrella – were suspended from June 2023 until end of October/November.

We managed to deliver just one set of courses from November to December and children aged between 6 – 11 participated with numbers of ten completing the sessions along with our yoga for carers and a beginners yoga class of twelve participants. Comments received from both parents and the children themselves reflect the impact of our courses: I have started self-settling and find it easier to calm down / Sleeping better / Calming down after school / When I am angry, I calm down better.

### **Sensory Awareness workshops for Parents**

In April 2023 we introduced an adapted method to deliver our sensory sessions by providing a 2-hour workshop for parents who children with or without a diagnosis. Understanding the impact of sensory needs can prevent further conflict within a family and provide insight and understanding to both parents, the children themselves and siblings. We have also received feedback that concentration and therefore education application has improved. Families are encouraged to get involved in the sensory session and to take ideas home to try in their own environments. From April to March 2024, we still managed to support 20 parents and guardians. Feedback such as: The course has been very useful, some great tips.....  
..... Hoping a lot of the tips are useful to my little boy and help him with his sensory.....  
.....Extremely useful, lots of helpful ideas to link to understanding.....I don't feel as alone – it's been so good to come here and admit and share my worries and concerns...I feel I can understand my daughter when she reacts so strongly to me, knowing I can choose to take it personally or understand her better and be less reactive.

### **Working together with the Children and Young Peoples Sleep Service**

Our children and young people's service continues to outperform its original markers of receiving 200 referrals during the period from November 1<sup>st</sup> to 31<sup>st</sup> October each year. The data captured for this reporting period ending on March 31<sup>st</sup>, 2024, the children's and young people's sleep clinic supported 218 families with 1-1 support and peer support via our workshops delivered every month. The closing working relationships we have among the internal staff team enables families to be supported by our specialist sleep team but often that support is enhanced by our wellbeing programme activities. 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.

Similarly, our commissioned adult sleep service has supported 64 individuals experiencing difficulties with sleep and the detrimental effects this has on their home and working life and their overall wellbeing and mental health. This is a small 14 hour per week service but by using a CBT approach it has shown that those individuals coming through the service the impact onto their personal lives and those of their families has been significant.

### **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.

Despite being closed for 3 months during this period and not able to book either our sensory room or immersive room due to the refitting of the rooms we still increased our regular and returning clients to 133 along an increase from the previous year of 93 regular clients, with a further 224 coming on a periodic basis with an increase in new clients of 20% of 224.

We plan to extend our opening hours from April 14<sup>th</sup>, 2024, along with an increase in prices of just over 10% occurring from May 1<sup>st</sup>, 2024.

### **Volunteers**

We recruited 2 more volunteers during this period although unfortunately due to the closure we did lose one of those volunteers from September 2023.

### **Staff**

The Charity during this period has 9 paid staff members. We recruited for a facilities officer to replace the facilities officer who retired in October 2023 along with recruiting for a wellbeing programme admin support and the back fill position for the children's sleep practitioner. These positions all took place during September and October. It equates to 4 full time staff members. We also had to recruit for a new finance officer in February directly from an agency to ensure that no interruption to the business occurred due to the leaving of the incumbent finance officer.

### **Trustees**

We welcomed 2 new board members in May and September 2023. We now have a fully composite board of trustees although we would like to recruit 2 more to ensure that all decisions can be agreed without all board members needing to be present. This meets the requirements from our articles of association, the board of Trustees will consist of no less than four and no more than nine members (trustees). At our December AGM we re-elected Mrs Giannasi as chair and Mr Jowet as Vice Chair.

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

TWINKLE HOUSE LTD


REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

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 on 26/11/24 and signed on its behalf by:

  
.....

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

TWINKLE HOUSE LTD (REGISTERED NUMBER 06291384)

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

I report on the accounts for the Year Ended 31 March 2024 set out on pages 6 to 19.

**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: ..... 4/12/24 .....

TWINKLE HOUSE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING SUMMARY INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2024

			31.3.24	31.3.23
	Note	Unrestricted funds	Restricted funds	Total funds
		£	£	£
<b>INCOME</b>	3			
<b>Income and endowments from:</b>				
Donations and legacies		21,917	214,859	236,776
Charitable activities		70,345	-	70,345
Other trading activities		66,077	-	66,077
Investments		8	-	8
<b>Total</b>		<b>158,347</b>	<b>214,859</b>	<b>373,206</b>
<b>EXPENDITURE</b>	4			
<b>Expenditure on:</b>				
Raising funds		-	-	-
Charitable activities		27,462	162,826	190,288
Other		52,736	92,837	145,573
<b>Total</b>		<b>80,198</b>	<b>255,663</b>	<b>335,861</b>
<b>NET INCOME / (EXPENDITURE)</b>		<b>78,149</b>	<b>(40,804)</b>	<b>37,345</b>
<b>RECONCILIATION OF FUNDS</b>				
<b>Total funds brought forward</b>		<b>61,979</b>	<b>25,864</b>	<b>87,843</b>
<b>Transfer of funds</b>		<b>(64,054)</b>	<b>64,054</b>	<b>-</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>76,074</b>	<b>49,114</b>	<b>125,188</b>

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

All income and expenditure derive from continuing activities.

TWINKLE HOUSE LIMITED

BALANCE SHEET AT 31 MARCH 2024

	Note	Unrestricted funds	Restricted funds	Total funds	Total funds
				31.3.24	31.3.23
		£	£	£	£
<b>FIXED ASSETS</b>	8				
Tangible assets		37,475	2,255	39,730	11,826
<b>CURRENT ASSETS</b>					
Debtors	9	28,975	-	28,975	32,223
Cash at bank and in hand		19,335	60,507	79,842	101,884
		<u>48,310</u>	<u>60,507</u>	<u>108,817</u>	<u>134,107</u>
<b>CREDITORS</b>					
Amounts falling due within one year	10	(9,711)	(13,648)	(23,359)	(58,090)
<b>NET CURRENT ASSETS</b>		<u>38,599</u>	<u>46,859</u>	<u>85,458</u>	<u>76,017</u>
<b>TOTAL ASSET LESS CURRENT LIABILITIES</b>		<u>76,074</u>	<u>49,114</u>	<u>125,188</u>	<u>87,843</u>
<b>CREDITORS</b>					
Amounts falling due after more than one year		-	-	-	-
<b>NET ASSETS</b>		<u>76,074</u>	<u>49,114</u>	<u>125,118</u>	<u>87,843</u>
<b>FUNDS OF THE CHARITY</b>					
Restricted income funds				49,114	25,864
Unrestricted funds				<u>76,074</u>	<u>61,979</u>
<b>TOTAL FUNDS</b>				<u>125,188</u>	<u>87,843</u>

TWINKLE HOUSE LIMITED

**BALANCE SHEET – CONTINUED**  
**AT 31 MARCH 2024**

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 2024 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 ...26/11/24.....

And were signed on its behalf by:

.....  


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

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

### 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 2024**

**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 2024

3 INCOME

			31.3.24	31.3.23
	Unrestricted funds	Restricted funds	Total funds	Total funds
<b>Donations and legacies</b>				
Donations and gifts	11,379	-	11,379	11,386
General grants provided by other charities	10,538	214,859	225,397	182,930
<b>Total</b>	<b>21,917</b>	<b>214,859</b>	<b>236,776</b>	<b>194,316</b>
<b>Charitable activities</b>				
Fees from users of wellbeing sensory centre	70,345	-	70,345	88,312
<b>Total</b>	<b>92,262</b>	<b>214,859</b>	<b>307,121</b>	<b>282,628</b>
<b>Other trading activities</b>				
Fundraising events	42	-	42	909
Room hire	330	-	330	25,588
Other sales	-	-	-	1,483
Resource library fees	40	-	40	-
Insurance claims	65,665	-	65,665	-
<b>Total</b>	<b>66,077</b>	<b>-</b>	<b>66,077</b>	<b>27,980</b>
<b>Investments</b>				
Interest income	8	-	8	29
<b>Total</b>	<b>158,347</b>	<b>214,859</b>	<b>373,206</b>	<b>310,637</b>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2024

4 EXPENDITURE

			31.3.24	31.3.23
	Unrestricted funds	Restricted funds	Total funds	Total funds
<b>Expenditure on raising funds</b>				
Incurring seeking donations	-	-	-	200
Café expenditure	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>200</b>
<b>Expenditure on charitable activities</b>				
Wellbeing sensory centre staffing costs	27,192	158,592	185,784	159,220
Governance costs	270	4,234	4,504	4,643
<b>Total</b>	<b>27,462</b>	<b>162,826</b>	<b>190,288</b>	<b>163,863</b>
<b>Other expenditure</b>				
Premises and office costs	48,540	83,516	132,056	89,887
Depreciation	4,196	9,321	13,517	10,062
<b>Total</b>	<b>52,736</b>	<b>92,837</b>	<b>145,573</b>	<b>99,949</b>

5 NET Incoming / (Outgoing) Resources

Net resources are stated after charging:	31.3.24	31.3.23
	£	£
Bank charges	839	660
Depreciation - owned assets	13,517	10,062
Independent examiners fee	3,300	3,000
	<u>17,656</u>	<u>13,722</u>

6 PAID EMPLOYEES

Staff costs	31.3.24	31.3.23
Salaries and wages	170,916	150,358
Social security costs	6,892	6,822
Pensions costs (defined contribution pension plan)	9,293	8,770
	<u>187,101</u>	<u>165,950</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2024

Average headcount in the year	31.3.24	31.3.23
	Number	Number
The parts of the Charity in which the employees work:		
Charitable activities	8	6
Support	2	2
	<u>10</u>	<u>8</u>

No employees received emoluments in excess of £60,000.  
Total amount paid to key management personnel was £31,124.

**7 SUPPORT COSTS**

Total expenditure in the year of £335,861 includes £49,649 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 £
<b>COST</b>	
At 1 April 2023	224,033
Additions	41,421
Disposals	-
At 31 March 2024	<u>265,454</u>
<b>DEPRECIATION</b>	
At 1 April 2023	212,207
Charge for year	13,517
Eliminated on disposal	-
At 31 March 2024	<u>225,724</u>
<b>NET BOOK VALUE</b>	
At 31 March 2024	<u>39,730</u>
At 31 March 2023	<u>11,826</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2024

9 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade debtors	26,856	20,641
Accrued Income	-	7,675
Prepayments	2,119	3,907
	<u>28,975</u>	<u>32,223</u>

10 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade creditors	6,703	10,498
Taxation and social security	2,694	2,528
Bank loans	-	-
Accruals	3,007	3,050
Other creditors	978	856
Deferred income - note 11	9,977	41,158
	<u>23,359</u>	<u>58,090</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	31.3.24	31.3.23
	£	£
Balance at the start of the reporting period	41,158	43,329
Amounts added in the current period	194,216	180,759
Amounts released to income from previous period	<u>(225,397)</u>	<u>(182,930)</u>
Balance at the end of the reporting period	<u>9,977</u>	<u>41,158</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2024

12 MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	Transfers	At 31.3.24
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	29,460	78,149	(31,535)	76,074
Sparkle Appeal fund	<u>32,519</u>	<u>-</u>	<u>(32,519)</u>	<u>-</u>
<b>Total unrestricted funds</b>	<b>61,979</b>	<b>78,149</b>	<b>(64,054)</b>	<b>76,074</b>
<b>Restricted funds</b>				
Various restricted funds	<u>25,864</u>	<u>(40,804)</u>	<u>64,054</u>	<u>49,114</u>
<b>Total restricted funds</b>	<b>25,864</b>	<b>(40,804)</b>	<b>64,054</b>	<b>49,114</b>
<b>TOTAL FUNDS</b>	<b><u>87,843</u></b>	<b><u>37,345</u></b>	<b><u>-</u></b>	<b><u>125,188</u></b>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds	158,347	(80,198)	78,149
Restricted funds	<u>214,859</u>	<u>(255,663)</u>	<u>(40,804)</u>
<b>TOTAL FUNDS</b>	<b><u>373,206</u></b>	<b><u>(335,861)</u></b>	<b><u>37,345</u></b>

13 LEASING AGREEMENTS

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

	31.3.24	31.3.23
	£	£
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 2024

14 RESTRICTED FUNDS

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

Big Lottery £98,390  
NHS Lancashire & South Cumbria ICB £87,480.  
West Lancashire Clinical Commissioning Group £11,431

The balance of restricted funds on 31 March 2024 was £49,114 - (2023: £25,864)

15 TRANSACTIONS WITH TRUSTEES AND RELATED PARTIES

**Trustee remuneration and benefits**

There were none during the year ended 31 March 2024 (2023: £0)

**Trustees' expenses**

There were none during the year ended 31 March 2024 (2023: £0)

There were no other Trustees' remuneration or other benefits for the year ended 31 March 2024 nor the year ended 31 March 2023.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024

	31.3.24	31.3.23
	£	£
<b>INCOMING RESOURCES</b>		
<b>Donations and legacies</b>		
Donations	11,379	11,386
Grants	225,397	182,930
	<u>236,776</u>	<u>194,316</u>
<b>Income from Charitable activities</b>		
Hydrotherapy pool hire	40,620	53,587
Sensory room hire	18,265	34,060
Studio room hire	11,460	665
	<u>70,345</u>	<u>88,312</u>
<b>Investment income</b>		
Interest receivable - trading	<u>8</u>	<u>29</u>
<b>Income from other trading activities</b>		
Fundraising activities	42	909
Room hire	330	25,588
Insurance claims	65,665	-
Other sales	40	1,483
	<u>66,077</u>	<u>27,980</u>
<b>Total incoming resources</b>	<b>373,206</b>	<b>310,637</b>

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024

RESOURCES EXPENDED

	31.3.24 £	31.3.23 £
<b>Expenditure on raising funds</b>		
Fundraising costs	-	200
	-	200
<b>Expenditure on charitable activity</b>		
Wages	149,763	131,750
Social security	6,039	5,978
Pensions	8,142	7,685
Volunteers' costs	-	-
Training and welfare	1,000	402
Travel and subsistence	1,181	541
Specialist equipment, resources and tutoring	8,000	513
Grants distributed	-	-
Payroll service	648	1,052
Recruitment / DBS costs	190	1,663
Agency / contract staff	9,108	9,636
Carried forward	184,071	159,220

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024

	31.3.24	31.3.23
	£	£
<b>Charitable activities</b>		
Brought forward	184,071	159,220
Human resources	1,713	-
Sundries	-	-
	<u>185,784</u>	<u>159,220</u>
<b>Governance costs</b>		
Professional fees	365	983
Trustees meeting expenses	-	-
Trustee training costs	-	-
Bank charges and interest	839	660
Accountancy fees	3,300	3,000
	<u>4,504</u>	<u>4,643</u>
<b>Premises and office costs</b>		
Rates, water and service charges	634	1,357
Cleaning	455	193
Light and heat	21,989	21,340
Insurance	5,916	4,615
Rent payable	16,920	16,920
Premises repairs and renewals	49,188	8,803
Equipment and IT expenses	6,088	5,767
Website and marketing costs	513	-
Fire safety and security costs	696	899
Health and safety costs	-	-
Office salary / NI / pension costs and travel expenses	23,197	24,528
Subscriptions	1,177	832
Postage	839	295
Stationery	1,409	2,250
Telephone	3,035	2,088
	<u>132,056</u>	<u>89,887</u>
<b>Other resources expended</b>		
<b>Management</b>		
Depreciation of tangible and heritage assets	<u>13,517</u>	<u>10,062</u>
Total resources expended	<u>335,861</u>	<u>264,012</u>
Net income/(expenditure)	<u>37,345</u>	<u>46,625</u>

**TWINKLE HOUSE LIMITED**

England & Wales - Charity number 1121205

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# Accounts

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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**

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FOR THE YEAR ENDED 31 MARCH 2023**

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## 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 2<sup>nd</sup> 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 on .....12.12.23..... 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
		£	£	£
<b>INCOME</b>	3			
<b>Income and endowments from:</b>				
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
<b>Total</b>		<b>140,500</b>	<b>170,137</b>	<b>310,637</b>
<b>EXPENDITURE</b>	4			
<b>Expenditure on:</b>				
Raising funds		20	180	200
Charitable activities		67,480	96,383	163,863
Other		31,854	68,095	99,949
<b>Total</b>		<b>99,354</b>	<b>164,658</b>	<b>264,012</b>
<b>NET INCOME / (EXPENDITURE)</b>		<b>41,146</b>	<b>5,479</b>	<b>46,625</b>
<b>RECONCILIATION OF FUNDS</b>				
<b>Total funds brought forward</b>		<b>20,833</b>	<b>20,385</b>	<b>41,218</b>
<b>Transfer of funds</b>		-	-	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>61,979</b>	<b>25,864</b>	<b>87,843</b>
		<b>41,218</b>	<b>41,218</b>	<b>41,218</b>

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
		£	£	£	£
<b>FIXED ASSETS</b>	8				
Tangible assets		1,601	10,225	11,826	20,491
<b>CURRENT ASSETS</b>					
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>
<b>CREDITORS</b>					
Amounts falling due within one year	10	<u>(15,779)</u>	<u>(42,311)</u>	<u>(58,090)</u>	<u>(58,841)</u>
<b>NET CURRENT ASSETS</b>		<u>60,378</u>	<u>15,639</u>	<u>76,017</u>	<u>20,727</u>
<b>TOTAL ASSET LESS CURRENT LIABILITIES</b>		<u>61,979</u>	<u>25,864</u>	<u>87,843</u>	<u>41,218</u>
<b>CREDITORS</b>					
Amounts falling due after more than one year		-	-	-	-
<b>NET ASSETS</b>		<u>61,979</u>	<u>25,864</u>	<u>87,843</u>	<u>41,218</u>
<b>FUNDS OF THE CHARITY</b>					
Restricted income funds				25,864	20,385
Unrestricted funds				<u>61,979</u>	<u>20,833</u>
<b>TOTAL FUNDS</b>				<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
<b>Donations and legacies</b>				
Donations and gifts	11,386	-	11,386	4,529
General grants provided by other charities	17,496	165,434	182,930	148,117
<b>Total</b>	<b>28,882</b>	<b>165,434</b>	<b>194,316</b>	<b>152,646</b>
<b>Charitable activities</b>				
Fees from users of wellbeing sensory centre	88,312	-	88,312	55,624
<b>Total</b>	<b>117,194</b>	<b>165,434</b>	<b>282,628</b>	<b>208,270</b>
<b>Other trading activities</b>				
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
<b>Total</b>	<b>23,277</b>	<b>4,703</b>	<b>27,980</b>	<b>11,486</b>
<b>Investments</b>				
Interest income	29	-	29	2
<b>Total</b>	<b>140,500</b>	<b>170,137</b>	<b>310,637</b>	<b>219,758</b>

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

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
	<b>13,722</b>	<b>13,823</b>

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
	<b>165,950</b>	<b>141,853</b>

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

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

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**

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

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

**9 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

**10 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

	<b>31.3.23</b>	31.3.22
	£	£
Balance at the start of the reporting period	<b>43,329</b>	<b>58,853</b>
Amounts added in the current period	<b>180,759</b>	<b>132,594</b>
Amounts released to income from previous period	<b>(182,930)</b>	<b>(148,118)</b>
	<u><b>41,158</b></u>	<u><b>43,329</b></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
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	(11,686)	41,146	-	29,460
Sparkle Appeal fund	<u>32,519</u>	-	-	<u>32,519</u>
<b>Total unrestricted funds</b>	<b>20,833</b>	<b>41,146</b>	<b>-</b>	<b>61,979</b>
<b>Restricted funds</b>				
Various restricted funds	<u>20,385</u>	<u>5,479</u>	-	<u>25,864</u>
<b>Total restricted funds</b>	<b>20,385</b>	<b>5,479</b>	<b>-</b>	<b>25,864</b>
<b>TOTAL FUNDS</b>	<b><u>41,218</u></b>	<b><u>46,625</u></b>	<b><u>-</u></b>	<b><u>87,843</u></b>

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

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

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
	£	£
<b>INCOMING RESOURCES</b>		
<b>Donations and legacies</b>		
Donations	11,386	4,529
Grants	182,930	148,117
	<u>194,316</u>	<u>152,646</u>
<b>Income from Charitable activities</b>		
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>
<b>Investment income</b>		
Interest receivable - trading	<u>29</u>	<u>2</u>
<b>Income from other trading activities</b>		
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>
<b>Total Incoming resources</b>	<b>310,637</b>	<b>219,758</b>

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

**RESOURCES EXPENDED**

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

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

	31.3.23	31.3.22
	£	£
<b>Charitable activities</b>		
Brought forward	159,220	131,900
Human resources	-	-
Sundries	-	-
	<u>159,220</u>	<u>131,900</u>
<b>Governance costs</b>		
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>
<b>Premises and office costs</b>		
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>
<b>Other resources expended</b>		
<b>Management</b>		
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>



**TWINKLE HOUSE LIMITED**

England & Wales - Charity number 1121205

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# Accounts

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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 2022**

FOR

**TWINKLE HOUSE LIMITED**

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

**TWINKLE HOUSE LTD**

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FOR THE YEAR ENDED 31 MARCH 2022**

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## **TWINKLE HOUSE LTD**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022**

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	Chair
Mrs J Sutton	Vice Chair (Resigned 17/11/21)
Mr J Lyon-Taylor	Trustee (Resigned 19/5/22)
Mr A Peet	Trustee
Tina Giannasi	Trustee (Appointed 30/6/22)
Geoff Jowett	Trustee (Appointed 11/10/22)

**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 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,

## **TWINKLE HOUSE LTD**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022**

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.

### **ISSUES FACING TWINKLE HOUSE POST COVID-19 PANDEMIC**

From April 12<sup>th</sup> 2021 we were able once more to reopen once the Government allowed a return to face-to-face working. We had put into place many measures during the previous year to ensure that our physical environment would be robust enough to operate under strict Covid conditions along with mask wearing, one-way systems and limited appointments to ensure that no pinch points were allowed to emerge. During the first months of this period we only booked our hydro pool to be used and then introduced our sensory and immersive rooms from June 2021. We were also at this time in close conversations with the Lottery which had continued to be deeply disrupted regarding our original designated outcomes and our desire for Twinkle House to become less reliant on funding and working towards financial sustainability would have to be redesigned. As part of this negotiation with the lottery we were also given the opportunity to receive an extension to our 2-year funding programme which allowed us to utilise the remaining funding for a further 3 months into September 2021 rather than June 2021 as it was originally planned.

### **ACHIEVEMENTS AND SUCCESSES OVER THE LAST YEAR**

Despite COVID-19 continuing to create disruption to our strategic plan for financial independence and sustainability, we continued to secure extensions to our existing contracts and adapt our Wellbeing Programme to meet family's needs that offered 1-1 sensory support rather than within a group. We developed a range of mechanisms that allowed our staff to engage with those individuals who continued to feel nervous and anxious about being in a building with others by continuing to offer WhatsApp and Zoom online meetings as well meetings that were all Covid secure in terms of distance and/or clear screens. In September 2021 we held our first seated Tai Chi and mindfulness class since the previous year. With deliberately small numbers to allow for social distancing we were able to celebrate these small achievements. We were concerned that people would not want to return to use our facilities but as the weeks and months went on we began to see a confidence in our customers returning.

- In November 2021 we were informed that our current commissioners West Lancashire Clinical Commissioning Group (WLCCG) would be changing into a new commissioning model called Lancashire and South Cumbria Integrated Care Board (LSCICB). As a current holder of 3 contracts commissioned with WLCCG, we were naturally concerned regarding any changes to these contracts and agreements
- In March 2022 we received confirmation that our Adult Sleep Service would be extended for 2 years from April 2022 until March 2024 due to the successful impact the service had on peoples mental health and wellbeing
- We were also informed in March 2022 that our Seated Tai Chi and Mindfulness Healthy Life programme would form part of the new Pain Service contract and the new contract holder Connect Health wanted to commission this programme once they took over the contract in May 2022 for a further 2 years.
- In October 2021 we began the process of submitting a new 2-year bid to the lottery who supported our aim to ensure that by building capacity to the organisation we would have a better chance of achieving the goal of financial viability into the future to ensure that Twinkle House become a thriving and secure space for families rather than relying on the continual funding cycle. This could only be submitted in November 2021 due to the final report of the previous funding had been submitted in October 2021. We were informed in December that we had been successful to pass to Stage 2 of the lottery process and in March 2022 we were given the news that we had been successful with our funding application for a 3-year subsidised funding programme that gave the organisation a much-needed boost to put into place the 5 year long term plan of financial independence for the organisation. The value of this funding is for £240,000 over a 3-year period. The initial 1<sup>st</sup> year would be for £122,000 with the remaining

## **TWINKLE HOUSE LTD**

funding spread over 2 years. This was a great boost to the charity and our ability to achieve financial stability and viability to develop a clear strategic 5-year plan.

- Alongside this busy March 2022 we also received early confirmation that our Children's Sleep service would be protected from the changes within the commissioning process of WLCCG that we had received an acknowledgement to the success of our children's sleep clinic and be confirmed to receive a further year's funding beyond November 2022.

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

The numbers we have gathered reflects from April 2021 to March 2022. Despite three lockdowns from the previous years and limited access, we managed to welcome 1,652 participants and among that number 248 families with no obvious disability or need and a further 313 with a child or adult with additional needs. We have monitored the conditions that our clients and visitors have shared with us. Therefore, of the 1,652 people that have used our services during this time we have noted 856 conditions. As a snapshot of the highest numbers of those conditions I have drawn up a chart to show some of those numbers in graph form with the predominant conditions being those living with ADHD, ASD, anxiety, sensory impairment and non-verbal

### **Adapted Wellbeing Programme**

#### **Sensory 1-1 Play Sessions**

We were able to reopen the Sensory Play sessions from May 2021. The sessions are for families (households/support bubbles) and children to explore and play through their senses. We create various sensory stations around the room for children to play, interact with along with their parents. The sessions are to enable families to find out more about their children's sensory needs, likes and dislikes and to find play ideas that they can take away and use at home.

From May we were able to support 30 families with our sensory play sessions. However, despite this backdrop of disruption we were able to support 30 families, families who are all looking for support, strategies and answers for issues and concerns facing their children and themselves.

During our sessions, we engage both children and parents/carers in the process of play and sensory experience, using as we do our fully immersive room that allows for more creativity and creating an unthreatening yet engaging learning environment.

#### **AQUA MOBILITY**

Utilising our hydrotherapy pool, we offered an Aqua Mobility 3-week course that came from a request by people of different ages living with chronic pain and mobility issues. We were only able to provide spaces for three people at a time due to Covid restrictions however; we were able to support 14 people during the short courses that were only able to run for a short time but proved supportive to those that attended.

The course was for all abilities to take part in using our Hydrotherapy pool. An instructor guided the service users through gentle water aerobics and adapted exercises suit all needs.

#### **Feedback from our Aqua Mobility**

- "I feel much more relaxed after my session, the pool is lovely and warm and it makes it a lot easier to exercise with my joints."
- "I like that it was only a small group at a time; I am not very confident and so it wasn't too many people for me. I would love to keep coming back."
- "This type of exercise helps my back and the tutor doesn't push anyone too hard, it's quite gentle."

#### **DOT-B**

As part of our listening process during lockdown and supporting families via our other services from our sleep service we recognised that there was an alarming number of young people expressing heightened anxiety and stress due to the uncertainty of their education, extra pressure being placed on family structures due to lockdown the previous year, limited mobility and job concerns of parents were key concerns for parents on the ongoing effects of Covid 19.. We wanted to be able to offer these young people a place for them to come and share their anxieties and provide a space that was safe and yet a learning environment. We delivered the .B course linked as it is with Mindfulness for schools programme. This course aims at teenagers who are dealing with anxiety, lack of confidence who are struggling to understand their emotions. We delivered this course to

## **TWINKLE HOUSE LTD**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022**

two different cohorts to ensure the maximum positive experience for the different age groups. One class ran with 11- to 13-year-olds and the second class ran with 14 – 16-year-olds. We attracted 12 participants onto the courses however only eight finished. We trialled the course and kept the numbers limited due to Covid regulations. Our tutor used a mixture of group sessions such as mindful eating, presentations, group activities and crafts and we ran the 2 sessions after school for 8 weeks.

#### **Feedback**

- The young people gave us feedback around the enjoyment of learning new skills and not reacting with their parents and teachers. That seemed to be a theme throughout the feedback. 'It's helped me to stay chilled...' one young person reported.
- Several of the parents said that they would recommend it to other parents if their children were dealing with similar concerns and anxieties

#### **Summer Sessions and Family Fun Day**

Working in partnership with our local women's refuge project, we offered some craft and support sessions to the families living at the refuge during August. We wanted the sessions to offer a safe space to play with crafts, games, access our pool, and our sensory rooms. We had five families join us over the 4 sessions. The families that came through the project have all experienced domestic control and violence and we were able to offer them some space to come and experience something positive for themselves as a family. We were able to support seven families during this initiative of 4 weeks and that involved 15 children from two to 16

#### **Feedback**

- "My kids and I fully enjoyed both rooms. Great family time for us all."
- It was really good and welcoming when we all came in. Great service and so welcoming at Twinkle House."
- "Kids loved it and really enjoyed themselves. Will definitely be coming back, thank you for having us."
- ..Lovely seeing my kids relaxing and enjoying themselves..."

#### **Family Fun Day 21<sup>st</sup> August 2021 – A Day of celebration**

As part of our reintroduction to the world the board and staff alike, all felt that it would be lovely to open our doors. Since April, we have very much tried to manage groups with a reduced number being together in the building, which has been labour intensive that has included extra levels of cleaning procedures, which we have all undertaken happily to ensure that people felt confident and safe to spend time with us at Twinkle House.

Our Family Fun Day was a thank you to all those who have continued to support us and to display all the activities and sessions we have available. We welcomed 120 people for our fun day and 45 children came and visited our craft sessions

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

From August 2021 we began to utilise the Schedule booking system to generate a current understanding of income generated through the hire of our rooms. We now have comparative data from this period. We felt confident to re-open on Saturdays from 18<sup>th</sup> September 2021 and have been popular since reopening. The impact of Covid affected the Charities ability to generate its own income during the previous period and the staged reopening of our rooms also played a part in generated lower income during this initial period but we were so pleased that we were able to open our doors once more to be a 6-day a week service.

#### **Volunteers**

We have been able to enjoy great support from volunteers traditionally at Twinkle House but again due to Covid 19 when we reopened and began to reach out to our volunteers once more we found that many of those had moved on to take new challenges or in some cases were no longer well enough to return. We welcomed back a previous student with the sleep service who provided much needed support to our reception

## **TWINKLE HOUSE LTD**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022**

cover during July to September 2021. We also recruited 2 A level students who are volunteering during school holidays and processed 2 new potential volunteers (September 2021). We 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 (2 full-time and 5 part-time varying from 30 hours per week to 14 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.

**TWINKLE HOUSE LTD**

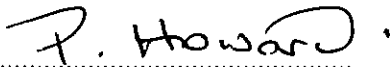
**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022**

**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 which is specifically covered by restricted reserves.

Approved by order of the Board of Trustees on .....22/02/2023..... and signed on its behalf by:



.....  
**Mrs Pamela Howard, 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 2022 set out on pages 7 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: ..... 1 / 3 / 23 .....

**TWINKLE HOUSE LTD**

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING SUMMARY INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2022**

		31.3.22	31.3.21		
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>INCOME</b>	3				
<b>Income and endowments from:</b>					
Donations and legacies		50,802	101,844	152,646	230,838
Charitable activities		55,624	-	55,624	6,823
Other trading activities		11,486	-	11,486	2,839
Investments		2	-	2	7
<b>Total</b>		<b>117,914</b>	<b>101,844</b>	<b>219,758</b>	<b>240,507</b>
<b>EXPENDITURE</b>	4				
<b>Expenditure on:</b>					
Raising funds		95	-	95	421
Charitable activities		43,489	91,944	135,433	117,498
Other		49,058	55,358	104,416	90,914
<b>Total</b>		<b>92,642</b>	<b>147,302</b>	<b>239,944</b>	<b>208,833</b>
<b>NET INCOME / (EXPENDITURE)</b>		<b>25,272</b>	<b>(45,458)</b>	<b>(20,186)</b>	<b>31,674</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>(15,065)</b>	<b>76,469</b>	<b>61,404</b>	<b>29,730</b>
<b>Transfer of funds</b>		<b>10,626</b>	<b>(10,626)</b>	<b>-</b>	<b>-</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>20,833</b>	<b>20,385</b>	<b>41,218</b>	<b>61,404</b>

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

All income and expenditure derive from continuing activities.

**TWINKLE HOUSE LTD (REGISTERED NUMBER 06291384)**

**BALANCE SHEET AT 31 MARCH 2022**

	Note	Unrestricted funds	Restricted funds	Total funds	Total funds
		£	£	£	£
<b>FIXED ASSETS</b>	8				
Tangible assets		1,797	18,694	20,491	30,959
<b>CURRENT ASSETS</b>					
Debtors	9	29,991	2,080	32,071	5,485
Cash at bank and in hand		2,212	45,285	47,497	91,803
		<u>32,203</u>	<u>47,365</u>	<u>79,568</u>	<u>97,288</u>
<b>CREDITORS</b>					
Amounts falling due within one year	10	<u>(13,167)</u>	<u>(45,674)</u>	<u>(58,841)</u>	<u>(66,843)</u>
<b>NET CURRENT ASSETS</b>		<u>19,036</u>	<u>1,691</u>	<u>20,727</u>	<u>30,445</u>
<b>TOTAL ASSET LESS CURRENT LIABILITIES</b>		<u>20,833</u>	<u>20,385</u>	<u>41,218</u>	<u>61,404</u>
<b>CREDITORS</b>					
Amounts falling due after more than one year		-	-	-	-
<b>NET ASSETS</b>		<u>20,833</u>	<u>20,385</u>	<u>41,218</u>	<u>61,404</u>
<b>FUNDS OF THE CHARITY</b>					
Restricted income funds				20,833	76,469
Unrestricted funds				<u>20,385</u>	<u>(15,065)</u>
<b>TOTAL FUNDS</b>				<u>41,218</u>	<u>61,404</u>

**TWINKLE HOUSE LTD (REGISTERED NUMBER 06291384)**

**BALANCE SHEET – CONTINUED  
AT 31 MARCH 2022**

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 2022 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 ..... 22/02/2023

And were signed on its behalf by:



.....  
**Mrs Pamela Howard**, Chair of the Board of Trustees

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**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 2022**

**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.

TWINKLE HOUSE LTD

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2022

3 INCOME

			31.3.22	31.3.21
	Unrestricted funds	Restricted funds	Total funds	Total funds
<b>Donations and legacies</b>				
Donations and gifts	4,529	-	4,529	7,137
General grants provided by other charities	46,273	101,844	148,117	223,701
<b>Total</b>	<b>50,802</b>	<b>101,844</b>	<b>152,646</b>	<b>230,838</b>
<b>Charitable activities</b>				
Fees from users of wellbeing sensory centre	55,624	-	55,624	6,823
<b>Total</b>	<b>106,426</b>	<b>101,844</b>	<b>208,270</b>	<b>237,661</b>
<b>Other trading activities</b>				
Fundraising events	903	-	903	(569)
Room hire	7,972	-	7,972	2,650
Other sales	2,507	-	2,507	664
Resource library fees	-	-	-	-
Café income	104	-	104	94
<b>Total</b>	<b>11,486</b>	<b>-</b>	<b>11,486</b>	<b>2,839</b>
<b>Investments</b>				
Interest income	2	-	2	7
<b>Total</b>	<b>117,914</b>	<b>101,844</b>	<b>219,758</b>	<b>240,507</b>

TWINKLE HOUSE LTD

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2022

4 EXPENDITURE

			31.3.22	31.3.21
	Unrestricted funds	Restricted funds	Total funds	Total funds
<b>Expenditure on raising funds</b>				
Incurring seeking donations	-	-	-	96
Café expenditure	95	-	95	325
<b>Total</b>	<b>95</b>	<b>-</b>	<b>95</b>	<b>421</b>
<b>Expenditure on charitable activities</b>				
Wellbeing sensory centre staffing costs	40,136	91,764	131,900	115,404
Governance costs	3,353	180	3,533	2,094
<b>Total</b>	<b>43,489</b>	<b>91,944</b>	<b>135,433</b>	<b>117,498</b>
<b>Other expenditure</b>				
Premises and office costs	47,998	45,948	93,946	80,258
Depreciation	1,060	9,410	10,470	10,656
<b>Total</b>	<b>49,058</b>	<b>55,358</b>	<b>104,416</b>	<b>90,914</b>

5 NET Incoming / (Outgoing) Resources

Net resources are stated after charging:	31.3.22	31.3.21
	£	£
Bank charges	613	174
Depreciation - owned assets	10,470	10,656
Independent examiners fee	2,740	1,680
	<u>12,510</u>	<u>12,510</u>

6 PAID EMPLOYEES

Staff costs	31.3.22	31.3.21
Salaries and wages	131,371	116,295
Social security costs	3,867	3,178
Pensions costs (defined contribution pension plan)	6,615	6,061
	<u>141,853</u>	<u>125,534</u>

**TWINKLE HOUSE LTD**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2022**

Average headcount in the year	<b>31.3.22</b>	31.3.21
	<b>Number</b>	Number
The parts of the Charity in which the employees work:		
Charitable activities	<b>6</b>	6
Support	<b>2</b>	2
	<u><b>8</b></u>	<u>8</u>

No employees received emoluments in excess of £60,000.  
Total amount paid to key management personnel was £26,101.

**7 SUPPORT COSTS**

Total expenditure in the year of £239,944 includes £97,480 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 £
<b>COST</b>	
At 1 April 2021	222,636
Additions	-
Disposals	<u>-</u>
At 31 March 2022	<u>222,636</u>
<b>DEPRECIATION</b>	
At 1 April 2021	191,677
Charge for year	10,468
Eliminated on disposal	<u>-</u>
At 31 March 2022	<u>202,145</u>
<b>NET BOOK VALUE</b>	
At 31 March 2022	<u><u>20,491</u></u>
At 31 March 2021	<u>30,959</u>

**TWINKLE HOUSE LTD**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2022**

**9 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>31.3.22</b>	31.3.21
	<b>£</b>	£
Trade debtors	<b>28,178</b>	<b>1,933</b>
Accrued Income	-	-
Prepayments	<b>3,893</b>	<b>3,552</b>
	<b><u>32,071</u></b>	<b><u>5,485</u></b>

**10 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>31.3.22</b>	31.3.21
	<b>£</b>	£
Trade creditors	<b>3,549</b>	<b>4,186</b>
Taxation and social security	<b>3,612</b>	<b>1,993</b>
Bank loans	-	-
Accruals	<b>5,298</b>	<b>1,811</b>
Other creditors	<b>3,053</b>	-
Deferred income - note 11	<b>43,329</b>	<b>58,853</b>
	<b><u>58,841</u></b>	<b><u>66,843</u></b>

**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

	<b>31.3.22</b>	31.3.21
	<b>£</b>	£
Balance at the start of the reporting period	<b>58,853</b>	<b>54,218</b>
Amounts added in the current period	<b>132,594</b>	<b>108,484</b>
Amounts released to income from previous period	<b>(148,118)</b>	<b>(103,849)</b>
	<b><u>43,329</u></b>	<b><u>58,853</u></b>

TWINKLE HOUSE LTD

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2022

12 MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	Transfers	At 31.3.22
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	(82,584)	60,272	10,626	(11,686)
Sparkle Appeal fund	67,519	(35,000)	-	32,519
<b>Total unrestricted funds</b>	<b>(15,065)</b>	<b>25,272</b>	<b>10,626</b>	<b>20,833</b>
<b>Restricted funds</b>				
Various restricted funds	76,469	(45,458)	(10,626)	20,385
<b>Total restricted funds</b>	<b>76,469</b>	<b>(45,458)</b>	<b>(10,626)</b>	<b>20,385</b>
<b>TOTAL FUNDS</b>	<b>61,404</b>	<b>(20,186)</b>	<b>-</b>	<b>41,218</b>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>	<b>117,914</b>	<b>(92,642)</b>	<b>25,272</b>
<b>Restricted funds</b>	<b>101,844</b>	<b>(147,302)</b>	<b>(45,458)</b>
<b>TOTAL FUNDS</b>	<b>219,758</b>	<b>(239,944)</b>	<b>(20,186)</b>

13 LEASING AGREEMENTS

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

	31.3.22	31.3.21
	£	£
Within one year	-	318
Between one and five years	-	-
	<u>-</u>	<u>318</u>

**TWINKLE HOUSE LTD**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2022**

**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 £24,551  
HMRC Job Retention Scheme £1,622  
West Lancashire Clinical Commissioning Group £96,280

The balance of restricted funds on 31 March 2022 was £20,385 - (2021: £76,469)

**15 TRANSACTIONS WITH TRUSTEES AND RELATED PARTIES**

**Trustee remuneration and benefits**

There were none during the year ended 31 March 2022 (2021: £0)

**Trustees' expenses**

There were none during the year ended 31 March 2022 (2021: £0)

There were no other Trustees' remuneration or other benefits for the year ended 31 March 2022 nor the year ended 31 March 2021.

**TWINKLE HOUSE LTD**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2022**

	31.3.22	31.3.21
	£	£
<b>INCOMING RESOURCES</b>		
<b>Donations and legacies</b>		
Donations	4,529	7,137
Grants	148,117	223,701
	<u>152,646</u>	<u>230,838</u>
<b>Income from Charitable activities</b>		
Hydrotherapy pool hire	37,695	5,575
Loss of income for hydrotherapy pool	-	-
Sensory room hire	17,929	1,248
Family time - dance & yoga fees	-	-
	<u>55,624</u>	<u>6,823</u>
<b>Investment Income</b>		
Interest receivable - trading	<u>2</u>	<u>7</u>
Income from other trading activities		
Fundraising activities	903	(569)
Room hire	7,972	2,650
Resource library fees	-	-
Café income	104	94
Other sales	2,507	664
	<u>11,486</u>	<u>2,839</u>
<b>Total Incoming resources</b>	<b>219,758</b>	<b>240,507</b>

**TWINKLE HOUSE LTD****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2022****RESOURCES EXPENDED**

	<b>31.3.22</b>	<b>31.3.21</b>
	<b>£</b>	<b>£</b>
<b>Expenditure on raising funds</b>		
Fundraising costs	-	96
Café costs	<b>95</b>	<b>325</b>
	<b>95</b>	<b>421</b>
<b>Expenditure on charitable activity</b>		
Wages	<b>115,113</b>	101,902
Social security	<b>3,388</b>	2,784
Pensions	<b>5,796</b>	5,311
Volunteers' costs	<b>458</b>	78
Training and welfare	<b>90</b>	1,270
Travel and subsistence	<b>433</b>	-
Specialist equipment and resources	<b>98</b>	269
Grants distributed	<b>1,000</b>	1,000
Payroll service	<b>722</b>	697
Recruitment / DBS costs	-	92
Agency / contract staff	<b>4,802</b>	2,000
Carried forward	<b>131,900</b>	115,403

**TWINKLE HOUSE LTD**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2022**

	31.3.22	31.3.21
	£	£
<b>Charitable activities</b>		
Brought forward	<b>131,900</b>	115,403
Human resources	-	-
Sundries	-	-
	<b>131,900</b>	115,403
<b>Governance costs</b>		
Professional fees	<b>180</b>	240
Trustees meeting expenses	-	-
Trustee training costs	-	-
Bank charges and interest	<b>613</b>	174
Accountancy fees	<b>2,740</b>	1,680
	<b>3,533</b>	2,094
<b>Premises and office costs</b>		
Rates, water and service charges	<b>1,446</b>	990
Cleaning	<b>110</b>	738
Light and heat	<b>12,896</b>	8,457
Insurance	<b>4,374</b>	4,374
Rent payable	<b>17,005</b>	16,920
Premises repairs and renewals	<b>12,822</b>	7,290
Equipment and IT expenses	<b>5,956</b>	5,328
Website and marketing costs	<b>2,680</b>	1,530
Fire safety and security costs	<b>396</b>	456
Health and safety costs	<b>2,494</b>	4,525
Office salary / NI / pension costs and travel expenses	<b>30,176</b>	26,325
Subscriptions	<b>1,003</b>	312
Postage	<b>277</b>	488
Stationery	<b>365</b>	513
Telephone	<b>1,984</b>	2,013
	<b>93,946</b>	80,259
<b>Other resources expended</b>		
<b>Management</b>		
Depreciation of tangible and heritage assets	<b>10,470</b>	10,656
Total resources expended	<b>239,944</b>	208,833
Net (expenditure) / income	<b>(20,186)</b>	31,674



**TWINKLE HOUSE LIMITED**

England & Wales - Charity number 1121205

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# Accounts

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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 2021**

FOR

**TWINKLE HOUSE LIMITED**

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

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FOR THE YEAR ENDED 31 MARCH 2021

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## TWINKLE HOUSE LTD

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

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	Chair
Mrs J Sutton	Vice Chair
Ms L Clarke	Trustee (Resigned 22 <sup>nd</sup> July 2020)
Mr J Lyon-Taylor	Trustee (Appointed 18 December 2020)
Mrs M Owen	Trustee (Resigned 12 August 2021)
Mr A Peet	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.

The aim of Twinkle House is to improve the mental health and well-being of children and young people aged 0 -19 years with any Disability, Additional Need or impairment (including those undiagnosed) and support to their carers. We do 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

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

and their families become more resilient, able to self-support and lead happier lives. 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 therapeutic environment where they feel safe, understood and supported. We also provide advice and emotional support to carers and specialist therapeutic facilities for the wider community to access.

### ISSUES FACING TWINKLE HOUSE DURING COVID-19 PANDEMIC

From March 2020, we like so many organisations, charities and business have been dealing with the impact of COVID-19, besetting the organisation with multiple issues. We were about to launch the start of our Wellbeing programme in April 2020 upon the appointment of our wellbeing practitioner who began with the organisation in December 2019.

The Trustees and the manager met to assess the immediate situation and had to make the difficult decision to close from March 23<sup>rd</sup> 2020 to all our face-to-face clients and put several of our staff on the Government furlough scheme from March until August 2020. During this disruptive time, we accessed the furlough scheme for some of our staff: our two Facilities Officers, Receptionist & Wellbeing Practitioner. The Manager, Finance Officer and Sleep Therapist continued to work throughout the pandemic and delivered online support and working remotely. The Manager spoke with our dedicated funding officer from the Big Lottery along with our commissioners to inform them of our decisions. As a result it was agreed that:

- Our wellbeing programme would be delayed until it was safe to return to the building
- The sleep service moved to an online offer providing wrap around and assessment support to families
- The Tai Chi and Mindfulness programmes were offered an online class to accommodate those referred from the Pain Management Service
- The visiting services of Connect Health and Alder Hey Audio service all stopped due to remote working and online support
- We attempted a further reopening from September 2020 dealing however we were severely impacted at this point due to the Tier system that was applied to Lancashire until the two further national lockdowns in November 2020 and then from January to April 2021.
- Unfortunately, we estimate the loss of direct income from the hire of our facilities, hydrotherapy pool and sensory spaces during that period has seriously affected upon our plans to become financially sustainable during the period from 2019 to 2021.

### ACHIEVEMENTS AND SUCCESSES OVER THE LAST YEAR

Despite COVID-19 causing major disruption to our strategic plan for financial independence and sustainability, we secured further contracts and extensions to contracts beyond the original closing dates. These included:

- An extension to the alternative support programme of Tai Chi and Mindfulness due to end September 2021 and extended to March 2022
- Confirmation of a 2 year contract from West Lancashire CCG to continue with the sleep service and including administration support
- Confirmation of an adult sleep service that was negotiated throughout lockdown for one year from December 2020 and extended until March 2022
- We recruited one new trustee
- We secured funding offering a listening ear online to those suffering from the effects of COVID-19. The project was the Support Package and funded from Lancashire COVID-19 Community Support Fund
- We were also successful in applying for COVID Lottery funding to both enhance the Support Package offer and provide the organisation with the means to ensure that upon reopening we were able to meet the demands to secure our COVID compliance and safety.

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

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

We continued to improve our visibility with a clear social media campaign providing regular updates especially during lockdown providing uplifting and supportive messages and bite size pieces of information to support families and individuals isolated on all three social media platforms of Facebook, Instagram and Twitter

**Statistics** - In terms of impact from April 2020 until March 2021.

From our previous year's outcomes and numbers of participants, sadly for this reporting period we have very few numbers relating to in person access due to the lengthy closures. From the end of February 2020, we noticed a drop of people cancelling sessions and appointments and by 23<sup>rd</sup> March, we had slowly stopped with just 50 people accessing our services in March 2020. For the months of September and October, we cautiously reopened with only limited access as concern for COVID and catching COVID remained very high among our client group. Despite the low numbers accessing our in-person support, our Sleep service continued to support 191 families through this period and provided 925 1-to-1 support sessions carried out in the main via online and WhatsApp meetings. In terms of families facing difficulties we supported 89 families with a diagnosis of ASD in one or more child, 96 with ADHD and in total we supported people with multiple diagnosis totalling 350 throughout this reporting period. Our COVID support project also provided 25 individuals support to navigate and process the impact and damaging effects of living with COVID either with personal experience, the after effects left in its wake or the loss of a loved one.

### **Our Outcomes**

We would like to think that despite drastically reduced ability to support our families, carers and children we have continued to be supportive to them and helping to:

- Reduce stress and anxiety
- Improve emotional and mental well-being
- Improve coping strategies

### **Volunteers**

The Charity is a voluntary body, governed by the board of Trustees / Directors who meet periodically to consider progress and governance of the Charity. During this reporting period, we were not able to recruit for volunteers

### **Staff**

The Charity has eight paid employees (2 full-time and 5 part-time varying from 30 hours per week to 14 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-op 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.

TWINKLE HOUSE LTD

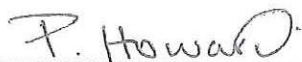
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

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 which is specifically covered by restricted reserves.

Approved by order of the Board of Trustees on ..... 17/11/2021 ..... and signed on its behalf by:



.....  
Mrs Pamela Howard, 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 2021 set out on pages five to fifteen.

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: ..... 23/11/21 .....

TWINKLE HOUSE LTD

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING SUMMARY INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2021

		31.3.21	31.3.20		
	Note	Unrestricted funds	Restricted funds	Total funds	Total funds
		£	£	£	£
<b>INCOME</b>	3				
<b>Income and endowments from:</b>					
Donations and legacies		29,828	201,010	230,838	135,274
Charitable activities		6,823	-	6,823	45,160
Other trading activities		2,839	-	2,839	19,302
Investments		7	-	7	12
<b>Total</b>		<b>39,497</b>	<b>201,010</b>	<b>240,507</b>	<b>199,748</b>
<b>EXPENDITURE</b>	4				
<b>Expenditure on:</b>					
Raising funds		421	-	421	1,007
Charitable activities		2,639	114,859	117,498	92,712
Other		44,775	46,139	90,914	79,163
<b>Total</b>		<b>47,835</b>	<b>160,998</b>	<b>208,833</b>	<b>172,882</b>
<b>NET INCOME / (EXPENDITURE)</b>		<b>(8,338)</b>	<b>40,012</b>	<b>31,674</b>	<b>26,866</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>(6,727)</b>	<b>36,457</b>	<b>29,730</b>	<b>2,864</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>(15,065)</b>	<b>76,469</b>	<b>61,404</b>	<b>29,730</b>

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

All income and expenditure derive from continuing activities.

TWINKLE HOUSE LTD (REGISTERED NUMBER 06291384)

BALANCE SHEET AT 31 MARCH 2021

	Note	Unrestricted funds	Restricted funds	Total funds	Total funds
		£	£	£	£
<b>FIXED ASSETS</b>	8				
Tangible assets		3,460	27,499	30,959	36,559
<b>CURRENT ASSETS</b>					
Debtors	9	5,485		5,485	9,014
Cash at bank and in hand		(13,529)	105,332	91,803	49,102
		(8,044)	105,332	97,288	58,116
<b>CREDITORS</b>					
Amounts falling due within one year	10	(5,995)	(60,848)	(66,843)	(64,945)
<b>NET CURRENT ASSETS</b>		(14,039)	44,484	30,445	(6,829)
<b>TOTAL ASSET LESS CURRENT LIABILITIES</b>		(10,579)	71,983	61,404	29,730
<b>CREDITORS</b>					
Amounts falling due after more than one year		-	-	-	-
<b>NET ASSETS</b>		(10,579)	71,983	61,404	29,730
<b>FUNDS OF THE CHARITY</b>					
Restricted income funds				76,469	36,457
Unrestricted funds				(15,065)	(6,727)
<b>TOTAL FUNDS</b>				61,404	29,730

BALANCE SHEET – CONTINUED  
AT 31 MARCH 2021

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 2021 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 ..... 17/11/2021 .....

And were signed on its behalf by:



.....  
Mrs Pamela Howard, Chair of the Board of Trustees

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021

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 2021

**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 2021

## 3 INCOME

			31.3.21	31.3.20
	Unrestricted funds	Restricted funds	Total funds	Total funds
<b>Donations and legacies</b>				
Donations and gifts	7,137	-	7,137	7,717
General grants provided by other charities	22,691	201,010	223,701	127,557
<b>Total</b>	<b>29,828</b>	<b>201,010</b>	<b>230,838</b>	<b>135,274</b>
<b>Charitable activities</b>				
Fees from users of wellbeing sensory centre	6,823	-	6,823	45,160
<b>Total</b>	<b>36,651</b>	<b>201,010</b>	<b>237,661</b>	<b>180,434</b>
<b>Other trading activities</b>				
Fundraising events	(569)	-	(569)	4,540
Room hire	2,650	-	2,650	11,701
Other sales	664	-	664	1,109
Resource library fees	-	-	-	136
Café income	94	-	94	1,816
<b>Total</b>	<b>2,839</b>	<b>-</b>	<b>2,839</b>	<b>19,302</b>
<b>Investments</b>				
Interest income	7	-	7	12
<b>Total</b>	<b>39,497</b>	<b>201,010</b>	<b>240,507</b>	<b>199,748</b>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2021

## 4 EXPENDITURE

			31.3.21	31.3.20
	Unrestricted funds	Restricted funds	Total funds	Total funds
<b>Expenditure on raising funds</b>				
Incurring seeking donations	96	-	96	163
Café expenditure	325	-	325	844
<b>Total</b>	<b>421</b>	<b>-</b>	<b>421</b>	<b>1,007</b>
<b>Expenditure on charitable activities</b>				
Wellbeing sensory centre staffing costs	785	114,619	115,404	89,179
Governance costs	1,854	240	2,094	3,533
<b>Total</b>	<b>2,639</b>	<b>114,859</b>	<b>117,498</b>	<b>92,712</b>
<b>Other expenditure</b>				
Premises and office costs	43,663	36,595	80,258	67,693
Depreciation	1,112	9,544	10,656	11,470
<b>Total</b>	<b>44,775</b>	<b>46,139</b>	<b>90,914</b>	<b>79,163</b>

## 5 NET Incoming / (Outgoing) Resources

Net resources are stated after charging:	31.3.21	31.3.20
	£	£
Bank charges	174	1,103
Depreciation - owned assets	10,656	11,470
Independent examiners fee	1,680	2,370
	<u>12,510</u>	<u>14,943</u>

## 6 PAID EMPLOYEES

Staff costs	31.3.21	31.3.20
Salaries and wages	116,295	74,954
Social security costs	3,178	938
Pensions costs (defined contribution pension plan)	6,061	4,108
	<u>125,534</u>	<u>80,000</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2021

Average headcount in the year

31.3.21	31.3.20
Number	Number

The parts of the Charity in which the employees work:

Charitable activities

6	6
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Support

2	2
---	---

<u>8</u>	<u>8</u>
----------	----------

No employees received emoluments in excess of £60,000.  
Total amount paid to key management personnel was £22,578.

**7 SUPPORT COSTS**

Total expenditure in the year of £207,605 includes £82,353 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 £
<b>COST</b>	
At 1 April 2020	217,580
Additions	5,056
Disposals	-
At 31 March 2021	<u>222,636</u>
<b>DEPRECIATION</b>	
At 1 April 2020	181,021
Charge for year	10,656
Eliminated on disposal	-
At 31 March 2021	<u>191,677</u>
<b>NET BOOK VALUE</b>	
At 31 March 2021	<u>30,959</u>
At 31 March 2020	<u>36,559</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2021

## 9 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Trade debtors	1,933	4,054
Accrued Income	-	-
Prepayments	3,552	4,960
	<u>5,485</u>	<u>9,014</u>

## 10 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Trade creditors	4,186	6,873
Taxation and social security	1,993	1,520
Bank loans	-	-
Accruals	1,811	1,851
Other creditors	-	483
Deferred income - note 11	58,853	54,218
	<u>66,843</u>	<u>64,945</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

	31.3.21	31.3.20
	£	£
Balance at the start of the reporting period	54,218	33,230
Amounts added in the current period	108,484	148,602
Amounts released to income from previous period	<u>(103,849)</u>	<u>(127,614)</u>
Balance at the end of the reporting period	<u>58,853</u>	<u>54,218</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2021

12 MOVEMENT IN FUNDS

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	(74,263)	(8,321)	(82,584)
Sparkle Appeal fund	<u>67,536</u>	<u>(17)</u>	<u>67,519</u>
<b>Total unrestricted funds</b>	<b>(6,727)</b>	<b>(8,338)</b>	<b>(15,065)</b>
<b>Restricted funds</b>			
Various restricted funds	<u>36,457</u>	<u>40,012</u>	<u>76,469</u>
<b>Total restricted funds</b>	<b><u>36,457</u></b>	<b><u>40,012</u></b>	<b><u>76,469</u></b>
<b>TOTAL FUNDS</b>	<b><u>29,730</u></b>	<b><u>31,674</u></b>	<b><u>61,404</u></b>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>	39,497	(47,835)	(8,338)
<b>Restricted funds</b>	<u>201,010</u>	<u>(160,998)</u>	<u>40,012</u>
<b>TOTAL FUNDS</b>	<b><u>240,507</u></b>	<b><u>(208,833)</u></b>	<b><u>31,674</u></b>

13 LEASING AGREEMENTS

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

	31.3.21	31.3.20
	£	£
Within one year	318	955
Between one and five years	<u>-</u>	<u>318</u>
	<b><u>318</u></b>	<b><u>1,273</u></b>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2021

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 £102,451  
DWF £1,700  
HMRC Job Retention Scheme £21,982  
Lancashire Community Foundation £8,191  
West Lancashire Clinical Commissioning Group £63,001  
West Lancashire CVS £6,000

The balance of restricted funds at 31 March 2021 was £76,469 (2020: £36,457)

15 TRANSACTIONS WITH TRUSTEES AND RELATED PARTIES

**Trustee remuneration and benefits**

There were none during the year ended 31 March 2021 (2020: £0)

**Trustees' expenses**

There were none during the year ended 31 March 2021 (2020: £127)

There were no other Trustees' remuneration or other benefits for the year ended 31 March 2021 nor the year ended 31 March 2020.

TWINKLE HOUSE LTD

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2021

	31.3.21	31.3.20
	£	£
<b>INCOMING RESOURCES</b>		
<b>Donations and legacies</b>		
Donations	7,137	7,717
Grants	223,701	127,557
	<u>230,838</u>	<u>135,274</u>
<b>Income from Charitable activities</b>		
Hydrotherapy pool hire	5,575	27,941
Loss of income for hydrotherapy pool	-	-
Sensory room hire	1,248	17,219
Family time - dance & yoga fees	-	-
	<u>6,823</u>	<u>45,160</u>
<b>Investment income</b>		
Interest receivable - trading	<u>7</u>	<u>12</u>
<b>Income from other trading activities</b>		
Fundraising activities	(569)	4,540
Room hire	2,650	11,701
Resource library fees	-	136
Café income	94	1,816
Other sales	664	1,109
	<u>2,839</u>	<u>19,302</u>
<b>Total incoming resources</b>	<b>240,507</b>	<b>199,748</b>

TWINKLE HOUSE LTD

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2021

RESOURCES EXPENDED

	31.3.21	31.3.20
	£	£
<b>Expenditure on raising funds</b>		
Fundraising costs	96	163
Café costs	325	844
	<u>421</u>	<u>1,007</u>
<b>Expenditure on charitable activity</b>		
Wages	101,902	63,786
Social security	2,784	798
Pensions	5,311	3,496
Volunteers' costs	78	1,126
Training and welfare	1,270	1,159
Travel and subsistence	-	372
Specialist equipment and resources	269	474
Grants distributed	1,000	-
Payroll service	697	788
Recruitment / DBS costs	92	15
Agency / contract staff	2,000	17,164
Carried forward	115,403	89,179

TWINKLE HOUSE LTD

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2021

	31.3.21	31.3.20
	£	£
<b>Charitable activities</b>		
Brought forward	115,403	89,179
Human resources	-	-
Sundries	-	-
	<u>115,403</u>	<u>89,179</u>
<b>Governance costs</b>		
Professional fees	240	120
Trustees meeting expenses	-	127
Trustee training costs	-	(187)
Bank charges and interest	174	1,103
Accountancy fees	1,680	2,370
	<u>2,094</u>	<u>3,533</u>
<b>Premises and office costs</b>		
Rates, water and service charges	990	1,748
Cleaning	738	164
Light and heat	8,457	8,785
Insurance	4,374	3,478
Rent payable	16,920	16,920
Premises repairs and renewals	7,290	8,390
Equipment and IT expenses	5,328	6,334
Website and marketing costs	1,530	375
Fire safety and security costs	456	-
Health and safety costs	4,525	3,260
Office salary / NI / pension costs and travel expenses	26,325	14,992
Subscriptions	312	821
Postage	488	318
Stationery	513	606
Telephone	2,013	1,505
	<u>80,259</u>	<u>67,696</u>
<b>Other resources expended</b>		
<b>Management</b>		
Depreciation of tangible and heritage assets	<u>10,656</u>	<u>11,470</u>
Total resources expended	<u>208,833</u>	<u>172,882</u>
Net (expenditure) / income	<u>31,674</u>	<u>26,866</u>

