

HELP AND CARE

England & Wales · Charity number 1055056

Details

Status	Registered
Legal form	Charitable company
Company number	03187574
Registered	1996-04-30
Register	View on the Charity Commission register

Contact

Address	Unit A49 Aerodrome Studios 2-8 Airfield Way Christchurch Dorset BH23 3TS
Phone	03001113303
Email	governance@helpandcare.org.uk
Website	www.helpandcare.org.uk

Activities

Objects: 1.1 TO RELIEVE FINANCIAL HARDSHIP, SICKNESS AND POOR HEALTH AMONGST ELDERLY PEOPLE;1.2 TO ASSIST IN THE TREATMENT AND CARE OF PEOPLE SUFFERING FROM PHYSICAL OR MENTAL ILLNESS OR A PHYSICAL, MENTAL OR SENSORY IMPAIRMENT;1.3 TO PROVIDE PRACTICAL ASSISTANCE, SUPPORT AND INFORMATION TO PEOPLE WHO CARE FOR ELDERLY PEOPLE OR PEOPLE SUFFERING FROM PHYSICAL OR MENTAL ILLNESS OR A PHYSICAL, MENTAL OR SENSORY IMPAIRMENT;1.4 TO RELIEVE POVERTY, HARDSHIP AND DISTRESS ASSOCIATED WITH POOR HEALTH;1.5 TO PROMOTE GOOD HEALTH AND GOOD PRACTICE IN PUBLIC HEALTH AND HEALTHCARE; AND1.6 TO PROMOTE SOCIAL INCLUSION FOR THE PUBLIC BENEFIT BY PREVENTING PEOPLE FROM BECOMING SOCIALLY EXCLUDED BY REASON OF OLD AGE, PHYSICAL OR MENTAL ILLNESS OR PHYSICAL, MENTAL OR SENSORY IMPAIRMENT, RELIEVING THE NEEDS OF SUCH PEOPLE AND ASSISTING THEM TO INTEGRATE INTO SOCIETY IN PARTICULAR BUT NOT EXCLUSIVELY IN THE AREA OF BENEFIT.2 THE AREA OF BENEFIT MEANS BOURNEMOUTH, POOLE, DORSET AND THE SURROUNDING AREA.

Activities: Help and Care is an independent, people-led organisation which work with older people, carers and local communities at the forefront of delivering partnership services with the public sector and developing

a range of innovative information and support services whilst maintaining effective engagement with local communities.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Disability, The Prevention Or Relief Of Poverty
- **Who:** Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** BOURNEMOUTH, POOLE, DORSET AND THE SURROUNDING AREA
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£4,268,454	£4,551,443	£2,319,558	140
2024-03-31	£4,020,778	£4,285,850	£2,602,547	140
2023-03-31	£4,692,169	£4,239,997	£2,882,355	150
2022-03-31	£4,452,117	£3,723,988	£2,446,052	143
2021-03-31	£3,055,278	£3,179,475	£1,706,703	120

Trustees

Name	Role	Appointed
John Adrian Dawson	Chair	2015-07-23
Claire Michele Foreman		2020-03-04
Julie Currin		2024-08-09
Nicholas Robert Yeo		2021-10-04
Peter Ashcroft		2023-12-11
Sarah Jackson		2023-12-11
Stephen Jenkin		2023-12-11

HELP AND CARE

England & Wales - Charity number 1055056

Accounts

Company registration number: 03187574

Charity registration number: 1055056

Help and Care

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Help and Care

Contents

Reference and Administrative Details	1
Trustees Report	2 to 10
Independent Auditors' Report	11 to 14
Statement of Financial Activities	15 to 16
Balance Sheet	17
Statement of Cash Flows	18
Notes to the Financial Statements	19 to 33

Help and Care

Reference and Administrative Details

Charity Registration Number:

1055056

Company Registration Number:

03187574

The charity is incorporated in England and Wales.

Registered Office:

A49 Aerodrome Studios
2-8 Airfield Way
Christchurch
Dorset
BH23 3TS

Auditor:

Saffery LLP
Midland House
2 Poole Road
Bournemouth
BH2 5QY

Solicitors:

Lester Aldridge
Russell House
Oxford Road
Bournemouth
BH8 8EX

Bankers:

CAF Bank Limited
25 Kings Hill Avenue
West Malling
Kent
ME19 4TA

Natwest Plc
Commercial Banking
2nd Floor, Heron House
10 Christchurch Road
Bournemouth
BH1 3NR

Help and Care

Trustees Report

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

J A Dawson (Chair)

P Ashcroft

A Bond (Resigned 30 May 2024)

C M Foreman

T C Hayden

S Jackson

S Jenkin

N Yeo

J Currin (Appointed 9 August 2024)

Secretary:

M Sharman

Senior Management / Leadership Team:

M Sharman, Chief Executive Officer

D Persse, Director of Services

K Loughnan, Director of Partnerships, Research & Influence

R Verrico, Director of Organisational Development

D Daniels, Director of Finance and Corporate Resources (Resigned 10 July 2024)

J Morgan, Director of Finance and Corporate Resources (Appointed 18 November 2024)

Help and Care

Trustees Report

The Trustees present their Report, together with the audited Accounts, for the year ended 31 March 2025.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The previous articles of association were adopted when Help and Care was incorporated in 1996. These articles were dated and the members agreed new articles of association in December 2014. The charity is constituted by the Articles of Association as a Registered Charity and as a Company Limited by Guarantee.

Every member undertakes to contribute such amount as may be required (not exceeding £10) to the Charity's assets if it should be wound up.

Directors (Trustees)

The directors of the company are also the charity trustees for the purposes of charity law.

The directors during the year were:

John Dawson (Chair)

Peter Ashcroft

Claire Foreman

Ann Bond (Resigned 30 May 2024)

Terry Hayden

Sarah Jackson

Steve Jenkin

Nicholas Yeo

Julie Currin

Membership is open to individuals who apply in the form required by the Directors and are approved by the Directors. New Trustees undergo a comprehensive induction programme. Trustees are recruited via advertising and word-of-mouth.

The Trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 11 of the accounts.

The Trustees have had due regard to the Charity Commissions guidance on public benefit.

Organisational Structure

The Trustees meet at a minimum of 6 times per year in fulfilling their role of governance, financial accountability, approving the Business Plan for the organisation, formulation and review of strategy, holding the Chief Executive to account, and ensuring best practice.

The Audit and Remuneration Committee meets twice a year to review remuneration policy and set pay levels, review internal controls and risk management arrangements, and review the annual accounts in conjunction with the external auditors before submission to the Trustees.

Responsibility for the delivery of the Business Plan is delegated to the Chief Executive Officer, Mark Sharman.

Help and Care

Trustees Report

Remuneration for key management personnel is set by the board in line with remuneration levels for similar roles in the industry.

The board considers the leadership team (as listed on page 2) to be the key management personnel.

Related Parties

Help and Care is a member of the following companies –
Healthwatch Hampshire C.I.C. (dissolved 23 April 2024)
Healthwatch Isle of Wight C.I.C.
Healthwatch West Sussex C.I.C.

Risk Management

The major risks to which the Charity is exposed, as identified by the Trustees, have been reviewed and systems have been established to mitigate those risks. The Trustees have undertaken a full and rigorous review of all areas during the year and a risk register has been established and is updated regularly.

OBJECTIVES AND ACTIVITIES

Purposes and Aims

Our charity's purpose as set out in the objects contained in the company's articles of association are:

The charity's objects ("Objects") are specifically restricted to the following:

- to relieve financial hardship, sickness and poor health amongst elderly people;
- to assist in the treatment and care of people suffering from physical or mental illness or a physical, mental or sensory impairment;
- to provide practical assistance, support and information to people who care for elderly people or people suffering from physical or mental illness or a physical, mental or sensory impairment;
- to relieve poverty, hardship and distress associated with poor health;
- to promote good health and good practice in public health and healthcare; and
- to promote social inclusion for the public benefit by preventing people from becoming socially excluded by reason of old age, physical or mental illness or physical, mental or sensory impairment, relieving the needs of such people and assisting them to integrate into society, in particular but not exclusively in the area of benefit.

Review of Activities

Key plans and priorities in the short to medium term are identified as:

1. Help & Care is a strategic influencer and co-creator
2. Help & Care is a sustainable and effective organisation fit for the future
3. Help & Care services are delivered in more communities across Southern England

The Board have been working during 2024/2025 for the planned succession of the Chief Executive Officer in March 2026, this work will continue during 2025/2026.

Help and Care

Trustees Report

Progress on the aims identified last year are as follows:

Sustainable and effective organisation fit for the future

- Review of Investment Portfolio.
- The Business Opportunities Assessment Matrix is now embedded in normal practice and is utilised in assessing potential areas for growth.
- Development of a Marketing Strategy.
- Supporting new ways of working for staff and their wellbeing.
- Implementation of a new Leadership Development Programme.
- Implementation of a new Environmental and Sustainability Policy.
- Accreditation with Investors in Volunteers.

Strategic Influencer, Collaborator, and Co-Creator

Help & Care recognise the importance of fostering stronger community relations through working in partnership that has included:

- Continued Support is provided to Dorset Race Equality Council who are currently remodelling their organisation.
- In March 2025, a Letter of Intent was signed by Bournemouth University with Help & Care providing an informal agreement providing a basis for future collaboration, such as collaboration on research, student placements and training opportunities.
- In March 2025, a Memorandum of Understanding with Wessex Health Partners was signed. The Framework increases the effectiveness of both organisations through a strategic relationship, to increase collaborative research with communities to address local challenges and increase the adoption of improved health and care.

Our Services, Engagement & Impact

VISION

Our vision is a place where people and communities are living the lives they choose.

VALUES – guiding principles of our work and how we operate

1. **COLLABORATIVE** - We work collaboratively with organisations from the public, private, and voluntary sectors, enabling us to expand and reach out to more people who need our help.
2. **INNOVATIVE** - We are an agile organisation of open-minded, forward thinking individuals. We are committed to giving communities a voice by continuously pushing boundaries.
3. **PERSONAL** - We place people at the centre of our decisions and services. This means listening, understanding, and ensuring every voice is heard, all while treating everyone with respect and compassion.
4. **SOCIAL JUSTICE** - We fight for the vulnerable in our society, using our independence to challenge policies and drive, positive, meaningful change within our communities.

Help and Care

Trustees Report

Our Services, Engagement & Impact (continued)

OPPORTUNITIES AND THREATS

1. Ensuring Help & Care's governance and leadership is fit for purpose.
2. The cyclical nature of tendering impacting on the organisation.
3. Developing our market entry point to reduce reliance on tenders and increase collaboration with VCSE and system partners.
4. Crisis within the NHS and social care, leading to a change in priorities across the sector.
5. Cost of Living Crisis affecting workforce.
6. Need to retain staff in a competitive market.
7. Responding to the current political landscape and future local and national elections.
8. The need to respond to the changing local political landscape, and the complexities of new relationships.
9. Maximising data & digital solutions in our decision making.
10. Decrease in Net Assets caused by failure to generate sufficient funds.
11. Developing our marketing strategy to ensure our message reaches the right people.

LONG-TERM GOALS – what we will do to fulfil our vision

1. Help & Care make a difference to more people's lives and making more communities better places.
2. Help & Care is a strategic influencer, collaborator and innovator changing everyday practice.
3. Help & Care is a sustainable and agile organisation adapting to future needs whilst challenging and guiding policy makers.

Our portfolio of services across Dorset underpin our aspiration to support people to retain maximum independence and wellbeing, through self-management, when facing health or other challenges.

We must ensure that our services are desirable, accessible and operate to the highest standards.

Our portfolio includes:

Health & Wellbeing Coaching

Personalised support to build confidence towards a healthier life. Our Health & Wellbeing Coaches provide space and support to help people find their own solutions to the challenges life has presented. Very often, our customers are dealing with new or long-term health conditions, anxiety or an inability to take control and plan for the future. With regular 45-minute sessions delivered face to face, by phone or online, approximately 3,000 people across Dorset will avail of, and benefit from, our personalised approach this year. We regularly receive feedback of 100% of service recipients recommending the service to family, friends and beyond.

HOPE (Help Overcoming Problems Effectively)

HOPE is an NHS sponsored course by *Hope for The Community* (H4C), that we deliver, bringing groupwork and peer focus to the Health & Wellbeing Coaching model.

In Dorset, the HOPE Programme has been delivered in partnership with Help & Care since 2022, offering in-person and digital courses through direct delivery or partnership with H4C. To date, 1,278 people from Dorset benefitted from the HOPE Programme including 454 Carers and Parents of children with autism. We regard HOPE as a model to reach people at scale, during challenging times for health & social care services.

Help and Care

Trustees Report

Our portfolio includes: (continued)

Memory Support & Advice

Our Dementia Coordinator Service is another local NHS commissioned service. Our team provide a bespoke support service from dementia diagnosis to (potentially) end of life. In addition, our team are working with NHS leaders in piloting a pre diagnosis support service to address the significant waiting lists for dementia assessment that have developed since the pandemic. With a current post diagnosis referral rate of approx. 3,000 people per year: our teams are reviewing the service model to find the capacity to accommodate approx. 200 additional referrals as part of the trial.

Social Prescribing

It is recognised that the social and personal factors that influence health and wellbeing can be as important as the clinical interventions.

Our social prescribing Link Workers, support the work of our coaches by bringing additional expertise to the table, especially in relation to local intelligence that may provide neighbourhood-based solutions. Social prescribing can bring to life community-integrated healthcare – acting as the conduit between clinical and community resources.

Community mental health and wellbeing support in Dorset.

We continue to develop our credentials and experience working alongside mental health and clinical specialists in providing community based, accessible services as part of the Dorset Mental Health Transformation Programme. Specifically, Help & Care are leading on the Access Wellbeing community developments across the Poole and Purbeck regions while contributing to the strategic transformation plans pan Dorset. The Access Wellbeing Poole hub was the first to open in January 2024 and has seen 4,276 people walk through its doors since then (including repeat visitors, groups and partners). The hub had a bumper month of 265 people in March 2025. 18 partners work from the space to provide holistic support alongside the wellbeing coordinators.

Volunteering

Our Healthwatch volunteers are the driving force behind our work. Embedded in local communities, they listen to people's experiences to ensure health and care services truly meet their needs. In return, volunteers gain valuable, transferable skills while making a meaningful impact on local care.

They contribute in many ways—from providing community leadership and administrative support to observing services and gathering feedback from patients, residents, and staff. Their insights help shape reports that amplify community voices and extend our reach. We're proud of our dedicated team and are actively seeking to engage more young people and increase diversity across our volunteer network.

In our work we ensure that people's voices are at the centre of service design, delivery and transformation. The Involving People team have continued to support the Wessex Cancer Alliance by managing a Patient and Public Involvement Network as well as a Steering Group. We have invested in a dedicated volunteering system which helps to notify all existing volunteers of new opportunities as well as assisting with the recruitment of new volunteers.

Help and Care

Trustees Report

Our portfolio includes: (continued)

Healthwatch

Healthwatch services, including the Hub, have empowered thousands to share their health and care experiences—driving real, lasting change. By listening to the public, our Healthwatch teams play a vital role in shaping NHS and social care services at a time of significant challenge.

Engagement work was conducted in response to the priorities raised by the inhabitants of local communities, so that practical assistance was available as well as signposting to specialist support. The Healthwatch teams amplified the voices of those people in the community and sought out seldom heard groups, to ensure their needs were considered. Our engagement work responded directly to community priorities, offering practical support and signposting to specialist services.

Involving People

The team have recognised that the quality-of-care people experience varies considerably. There is still a focus on the priorities of the delivery system, rather than the individual needs and wishes of patients. Through the research projects and training provided, colleagues have been working towards a fundamental shift in culture so that there is a greater focus on listening to patients and carers.

Our longstanding partnership with Bournemouth University (BU) continues to strengthen our research capacity. The Whatever It Takes project, completed last year with BU under a proof-of-concept grant, has laid the foundation for a larger research initiative, with a funding application planned for August 2025.

Beyond this, Help & Care colleagues are actively supporting other BU-led research, reflecting the depth of our collaboration. This alliance brings multiple benefits, including an embedded researcher, a staff research internship, and a dedicated research champion—helping to embed strong research practice across the organisation.

Roots

Help & Care's longest running service, operating for over 36 years now. Roots continues to cultivate, nurture and sustain people affected by mental ill health in the joint purpose of cultivating local gardens of those who cannot do it for themselves, and by recognising the importance of wellbeing through gardening.

The current focus is to establish the service as a formal option for people accessing vocational rehabilitation services or a pathway back to employment, along with the aim of ensuring all costs of providing the service are met in full.

Help and Care

Trustees Report

Financial Review

The total incoming resources for the year were £4,268,454 (2024: £4,020,778). Total resources expended were £4,551,443 (2024: £4,285,850), giving a deficit for the year of £282,989 (2024: deficit of £279,808). The net assets at the end of the year total £2,319,558 (2024: £2,602,547). The major funding sources are set out in note 3-7 to the financial statements and the expenditure set out in notes 8 to 13.

The principal risks and uncertainties are possible reductions in public funding and contract base vulnerability and over reliance on one contract type for funding. These are also the factors likely to affect financial performance and position. A risk management log has been created to review and quantify these risks, enabling the board to act to mitigate them.

Reserves Policy

Help and Care are aiming to establish unrestricted reserves at a minimum level of 3 months and a maximum of 9 months' costs. The relevant costs are those to maintain Help and Care's services. The Trustees may establish designated reserves for specific contingencies and asset replacement, where necessary.

At the year-end unrestricted and undesignated reserves were £2,210,918, and represent approximately 5.8 months' total costs which are deemed sufficient.

Plans for the Future Period

Key plans and priorities

In the short to medium term, priorities remain as set out above. During 2025-26 our priorities will include the following:

- For the Board to manage the transitional change to a new Chief Executive Officer
- To be a pioneer amongst people and communities.
- To be an employer of choice.
- To be a sustainable and effective organisation fit for the future
- To be a strategic Influencer, collaborator, and co-creator
- To enable more services delivered in more communities across Southern England

Small company provisions

This report has been prepared in accordance with the small companies' regime under the Companies Act 2006.

Help and Care

Trustees Report

Statement of trustees' responsibilities

The trustees (who are also the directors of Help and Care for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In so far as the trustees are aware there is no relevant audit information of which the charitable company's auditor is unaware and the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Auditors

Saffery LLP were reappointed as auditor to the charity and in accordance with section 485 of the Companies Act 2006.

The annual report was approved by the trustees of the charity on Friday 8th August 2025 and signed on its behalf by:



.....
M R Sharman
Chief Executive Officer



J A Dawson (Chair)
Trustee

Help and Care

Independent Auditor's Report to the Members of Help and Care

Opinion

We have audited the financial statements of Help and Care (the 'charity') for the year ended 31 March 2025 which comprise the Financial Activities, the Balance Sheet, the statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement.

Help and Care

Independent Auditor's Report to the Members of Help and Care

Other information (continued)

in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' Annual Report which includes the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Annual Report which includes the Directors' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 10, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Help and Care

Independent Auditor's Report to the Members of Help and Care

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditors under the Companies Act 2006 and report in accordance with regulations made under the Act.

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

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

Identifying and assessing risks related to irregularities:

We assessed the susceptibility of the charity's financial statements to material misstatement and how fraud might occur, including through discussions with the trustees, discussions within our audit team planning meeting, updating our record of internal controls and ensuring these controls operated as intended. We evaluated possible incentives and opportunities for fraudulent manipulation of the financial statements. We identified laws and regulations that are of significance in the context of the charity by discussions with trustees and updating our understanding of the sector in which the charity operates.

Laws and regulations of direct significance in the context of the charity include The Companies Act 2006, and UK Tax legislation.

Audit response to risks identified:

We considered the extent of compliance with these laws and regulations as part of our audit procedures on the related financial statement items including a review of financial statement disclosures. We reviewed the charity's records of breaches of laws and regulations, minutes of meetings and correspondence with relevant authorities to identify potential material misstatements arising. We discussed the charity's policies and procedures for compliance with laws and regulations with members of management responsible for compliance.

During the planning meeting with the audit team, the engagement partner drew attention to the key areas which might involve non-compliance with laws and regulations or fraud. We enquired of management whether they were aware of any instances of non-compliance with laws and regulations or knowledge of any actual, suspected or alleged fraud. We addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and identifying any significant transactions that were unusual or outside the normal course of business. We assessed whether judgements made in making accounting estimates gave rise to a possible indication of management bias. At the completion stage of the audit, the engagement partner's review included ensuring that the team had approached their work with appropriate professional scepticism and thus the capacity to identify non-compliance with laws and regulations and fraud.

Help and Care

Independent Auditor's Report to the Members of Help and Care

Auditor's responsibilities for the audit of the financial statements (continued)

Audit response to risks identified (continued):

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

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

Use of our report

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

.....

Casidhe Baleri
Senior Statutory Auditor
for and on behalf of Saffery LLP

Date

Statutory Auditors

Midland House
2 Poole Road
Bournemouth
Dorset
BH2 5QY

Help and Care

Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Donations and legacies	3	25,940	-	25,940
Charitable activities	4	4,102,379	942	4,103,321
Other trading activities	5	8,398	-	8,398
Investment income	6	121,238	-	121,238
Other income	7	9,557	-	9,557
Total income		4,267,512	942	4,268,454
Expenditure on:				
Charitable activities	8	(4,551,443)	-	(4,551,443)
Total expenditure		(4,551,443)	-	(4,551,443)
Net (deficit) / income		(283,931)	942	(282,989)
Transfers between funds		(51,807)	51,807	-
Net movement in funds		(335,738)	52,749	(282,990)
Reconciliation of funds				
Total funds brought forward		2,546,656	55,891	2,602,547
Total funds carried forward	19	2,210,918	108,640	2,319,558

Help and Care

Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	82,662	-	82,662
Charitable activities	4	41,254	3,810,722	3,851,976
Other trading activities	5	9,740	-	9,740
Investment income	6	52,723	-	52,723
Other income	7	23,677	-	23,677
Total income		210,056	3,810,722	4,020,778
Expenditure on:				
Charitable activities	8	(67,788)	(4,218,062)	(4,285,850)
Total expenditure		(67,788)	(4,218,062)	(4,285,850)
Losses on investment assets		(8,703)	(6,033)	(14,736)
Net income		133,565	(413,373)	(279,808)
Transfers between funds		(6)	6	-
Net movement in funds		133,559	(413,367)	(279,808)
Reconciliation of funds				
Total funds brought forward		2,413,097	469,258	2,882,355
Total funds carried forward	19	2,546,656	55,891	2,602,547

Help and Care

(Registration number: 03187574)
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Intangible assets	14	18,718	-
Tangible assets	15	36,608	29,252
		<u>55,326</u>	<u>29,252</u>
Current assets			
Debtors	16	270,157	241,181
Cash at bank and in hand		<u>2,750,499</u>	<u>2,543,671</u>
		3,020,656	2,784,852
Creditors: Amounts falling due within one year	17	<u>(756,424)</u>	<u>(211,557)</u>
Net current assets		<u>2,264,232</u>	<u>2,573,295</u>
Net assets		<u>2,319,558</u>	<u>2,602,547</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	20	108,640	55,891
Unrestricted income funds			
Unrestricted funds		<u>2,210,918</u>	<u>2,546,656</u>
Total funds	20	<u>2,319,558</u>	<u>2,602,547</u>

The financial statements on pages 15 to 33 were approved by the trustees, and authorised for issue on Friday 8th August 2025 and signed on their behalf by:



J A Dawson
Chair

Help and Care

Statement of Cash Flows for the Year Ended 31 March 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash (expenditure)		(282,989)	(279,808)
Adjustments to cash flows from non-cash items			
Amortisation		3,303	-
Depreciation		8,131	6,661
Investment income	6	(121,238)	(52,723)
Revaluation of investments		-	(30,941)
		<u>(392,793)</u>	<u>(356,811)</u>
Working capital adjustments			
Increase in debtors	16	(28,976)	(56,892)
Increase / (decrease) in creditors	17	129,706	(2,987)
Increase / (decrease) in deferred income		415,161	(104,136)
Net cash inflows / (outflows) from operating activities		<u>123,098</u>	<u>(520,826)</u>
Cash flows from investing activities			
Interest receivable and similar income	6	121,238	52,723
Purchase of intangible assets		(22,021)	-
Purchase of tangible assets		(15,487)	-
Purchase of investments	15	-	(24,432)
Sale of investments		-	414,020
Net cash inflows from investing activities		<u>83,730</u>	<u>442,311</u>
Net increase/ (decrease) in cash and cash equivalents		206,828	(78,515)
Cash and cash equivalents at 1 April		<u>2,543,671</u>	<u>2,622,186</u>
Cash and cash equivalents at 31 March		<u>2,752,449</u>	<u>2,543,671</u>

All of the cash flows are derived from continuing operations during the above two periods.

Help and Care

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. The registered office is A49 Aerodrome Studios, 2-8 Airfield Way, Christchurch, Dorset, BH23 3TS. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Help and Care meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in the financial statements are rounded to the nearest £1.

Going concern

The financial statements have been prepared on a going concern basis. The board have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. In the opinion of the board, the charity has sufficient working capital to continue to meet its financial obligations and pay its liabilities as they fall due for the foreseeable future. The budgeted income and expenditure is sufficient for the charity to be able to continue as a going concern and therefore the financial statements have been prepared on a going concern basis.

Income and endowments

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

Help and Care

Notes to the Financial Statements for the Year Ended 31 March 2025

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Grants receivable

Grants relating to revenue are recognised in income over the period in which the related costs are recognised.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Other trading activities

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

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Charitable activities

The charity receives contract income in respect of its charitable activities. Income from local government and other authorities are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings, they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Help and Care

Notes to the Financial Statements for the Year Ended 31 March 2025

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Intangible assets

Intangible assets other than goodwill are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Amortisation

Amortisation is calculated, using the reducing balance method, to allocate the depreciable amount of the assets to their residual values over their estimated useful lives, as follows:

Asset class	Amortisation method and rate
Website and branding	15% reducing balance

Tangible fixed assets

Individual fixed assets costing £2,000 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Computer equipment	20% straight line
Equipment	15% reducing balance
Motor vehicles	25% reducing balance

Help and Care

Notes to the Financial Statements for the Year Ended 31 March 2025

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised at the transaction price. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised at the transaction price.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post-retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Termination benefits

An expense is recognised in the profit and loss account when the charity has a legal or constructive obligation to make payments under the termination benefit as a result of past events and a reliable estimate of the obligation can be made.

Help and Care

Notes to the Financial Statements for the Year Ended 31 March 2025

3 Income from donations and legacies

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Donations and legacies;			
Donations	25,940	25,940	82,662
	<u>25,940</u>	<u>25,940</u>	<u>82,662</u>

4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Core activities and central support	-	-	-	41,254
Roots gardening service and charitable activities	40,553	942	41,495	-
Advocacy and self care	-	-	-	985,117
Healthwatch and involving people	969,813	-	969,813	758,223
Non clinical health coaching, social prescription, mental health services and dementia	3,092,013	-	3,092,013	2,067,382
	<u>4,102,379</u>	<u>942</u>	<u>4,103,321</u>	<u>3,851,976</u>

5 Income from other trading activities

	Unrestricted funds General £	Total Funds 2025 £	Total 2024 £
Fundraising	8,398	8,398	9,740
	<u>8,398</u>	<u>8,398</u>	<u>9,740</u>

Help and Care

Notes to the Financial Statements for the Year Ended 31 March 2025

6 Investment income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Interest receivable and similar income; Interest receivable on bank deposits	121,238	121,238	52,723

7 Other income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Governance Income	9,557	9,557	23,677
	9,557	9,557	23,677

8 Expenditure on charitable activities

	Total 2025 £	Total 2024 £
By expense type:		
Staff costs incl. expenses & training	3,916,030	3,771,875
Service costs, including Sitting, volunteer support and bad debts	70,799	47,082
Equipment and van maintenance	2,086	5,562
Amortisation	3,303	-
Depreciation	8,131	6,661
Establishment costs	39,364	43,310
Promotion expenses	23,576	20,354
Office costs	246,696	246,238
Bank charges and interest	2,588	5,367
Irrecoverable VAT relating to partial exemption	112,803	27,028
Professional fees	47,534	47,984
Governance (see note below)	78,533	64,389
	4,551,443	4,285,850

Help and Care

Notes to the Financial Statements for the Year Ended 31 March 2025

8 Expenditure on charitable activities (continued)

	Total 2025 £	Total 2024 £
By activity:		
Advocacy and Self Service	917,632	1,003,773
Dementia Service	167,295	166,978
Engagement	-	7,070
Healthwatch	658,768	801,429
Involving People	395,221	103,724
Non-clinical Health Coaching	2,362,634	2,202,876
Roots gardening service and charitable activities	49,893	-
	<u>4,551,443</u>	<u>4,285,850</u>

9 Analysis of governance costs

Governance costs

	Total 2025 £	Total 2024 £
Staff costs		
Wages and salaries	58,718	46,933
Audit Fees - Audit of the financial statements	17,715	15,850
Non audit remuneration paid to auditors	2,100	-
Other governance costs	-	1,606
	<u>78,533</u>	<u>64,389</u>

10 Net incoming / (outgoing) resources

Net incoming / (outgoing) resources for the year include:

	2025 £	2024 £
Audit fees	17,715	15,850
Non audit remuneration paid to auditors	2,100	-
Amortisation of intangible assets	3,303	-
Depreciation of fixed assets	8,131	6,661

11 Trustees' remuneration and expenses

During the year the charity made the following transactions with trustees:

£Nil (2024: £Nil) reimbursed expenses were paid to trustees.

7 Trustees received a total of £370 (2024: 5 trustees received £351) in expenses during the year.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

Help and Care

Notes to the Financial Statements for the Year Ended 31 March 2025

12 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	3,421,365	3,327,832
Social security costs	308,463	290,521
Pension costs	87,069	70,452
Other staff costs	157,851	110,823
	<u>3,974,748</u>	<u>3,799,628</u>

During the year, 5 redundancies have been communicated and implemented with an amount of £25,272 being included in staff costs.

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2025 No.	2024 No.
Central Services	18	18
Dorset Dementia Services	25	25
Dorset Healthcare	2	2
Healthwatch	23	23
Involving People	9	9
Non-Clinical Health Coaching	31	34
PCN	23	24
Roots	3	3
Wellbeing Coordinators	6	2
	140	140

The number of employees whose emoluments fell within the following bands was:

	2025 No.	2024 No.
£60,001 - £70,000	3	4
£70,001 - £80,000	-	-
£80,001 - £90,000	<u>1</u>	<u>1</u>

The total employee benefits of the key management personnel of the charity were £358,075 (2024 - £378,955).

Help and Care

Notes to the Financial Statements for the Year Ended 31 March 2025

13 Taxation

The charity is a registered charity and is therefore exempt from taxation.

14 Intangible Fixed Assets

	Website and branding £	Total £
Cost		
At 1 April 2024	-	-
Additions	22,021	22,021
At 31 March 2025	22,021	22,021
Amortisation		
At 1 April 2024	-	-
Charge for the year	3,303	3,303
At 31 March 2025	3,303	3,303
At 31 March 2025	18,718	18,178
At 31 March 2024	-	-

15 Tangible Fixed Assets

	Furniture, equipment and IT £	Motor vehicles £	Total £
Cost			
At 1 April 2024	79,868	17,851	97,719
Additions	15,487	-	15,487
At 31 March 2025	95,355	17,851	113,206
Depreciation			
At 1 April 2024	53,963	14,504	68,467
Charge for the year	7,294	837	8,131
At 31 March 2025	61,257	15,341	76,598
At 31 March 2025	34,098	2,510	36,608
At 31 March 2024	25,905	3,347	29,252

Help and Care

Notes to the Financial Statements for the Year Ended 31 March 2025

16 Debtors

	2025 £	2024 £
Trade debtors	224,960	215,876
Prepayments	40,844	25,056
Other debtors	2,403	249
	<u>268,207</u>	<u>241,181</u>

17 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	32,654	18,150
Other taxation and social security	123,398	105,332
Other creditors	6,126	8,508
Pension scheme creditor	12,608	13,742
Accruals	116,478	15,825
Deferred income	465,161	50,000
	<u>756,425</u>	<u>211,557</u>

	2025 £	2024 £
Deferred income at 1 April 2024	50,000	(154,136)
Resources deferred in the period	445,161	(50,000)
Amounts released from previous periods	<u>(30,000)</u>	<u>254,136</u>
Deferred income at year end	<u>465,161</u>	<u>50,000</u>

18 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £87,069 (2024 - £70,452).

Help and Care

Notes to the Financial Statements for the Year Ended 31 March 2025

19 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains / (losses) £	Balance at 31 March 2025 £
Unrestricted funds						
<i>General</i>						
General fund	2,460,222	4,267,512	(4,551,443)	34,627	-	2,210,918
<i>Designated</i>						
Dementia Service	86,434	-	-	(86,434)	-	-
Total unrestricted funds	2,546,656	4,267,512	(4,551,443)	(51,807)	-	2,210,918
Restricted funds						
Roots	-	942	-	-	-	942
BACE	140,518	-	-	(32,820)	-	107,698
Non clinical health coaching and local prescription	(84,627)	-	-	84,627	-	-
Total restricted funds	55,891	942	-	51,807	-	108,640
Total funds	2,602,547	4,268,454	(4,551,443)	-	-	2,319,558

Help and Care

Notes to the Financial Statements for the Year Ended 31 March 2024

19 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 March 2024 £
Unrestricted funds						
<i>General</i>						
General fund	2,311,787	210,056	(52,912)	(6)	(8,703)	2,460,222
<i>Designated</i>						
Dementia Service	101,310	-	(14,876)	-	-	86,434
Total unrestricted funds	2,413,097	210,056	(67,788)	(6)	(8,703)	2,546,656
Restricted funds						
Involving People	103,724	-	(103,724)	-	-	-
Advocacy & Self Care	18,656	985,117	(1,003,773)	-	-	-
Engagement	7,070	-	(7,070)	-	-	-
Healthwatch/Healthwatch Transitions	43,206	758,223	(801,429)	-	-	-
Dementia Service	99,190	-	(99,190)	-	-	-
BACE	146,545	-	-	6	(6,033)	140,518
Non clinical health coaching and local prescription	50,867	2,067,382	(2,202,876)	-	-	(84,627)
Total restricted funds	469,258	3,810,722	(4,218,062)	6	(6,033)	55,891
Total funds	2,882,355	4,020,778	(4,285,850)	-	(14,736)	2,602,547

Help and Care

Notes to the Financial Statements for the Year Ended 31 March 2025

The specific purposes for which the funds are to be applied are as follows:

Information and Carers Service:

Carer Training

Funded by Dorset County Council (DCC) on a payment by results arrangement to provide training to unpaid carers. This includes basic Health & Safety, End of Life Care, Dementia & personal care.

Short Breaks Service

DCC funded service for carers enabling them to have access to respite breaks from their caring role. Help & Care liaise between the carers and the domiciliary care provider to coordinate the respite breaks.

Advocacy and Self Care:

Advocacy & Support

Funded from a variety of sources, our range of advocacy services enable vulnerable people to have their voices heard when they are dealing with challenging situations in their lives.

Self-Care - My Health My Way

Funded by the Dorset Clinical Commissioning Group, Help & Care provide Health Coaches to people diagnosed with a long-term health condition.

Engagement:

Dorset POPP

DCC initiative providing community engagement and development workers across every locality and parish in Dorset County.

Healthwatch

Local Healthwatch organisations give people a powerful voice and help them to get the best out of their local health and social care services. Whether it's improving services today or helping to shape them for tomorrow. Local Healthwatch is all about local voices being able to influence the delivery and design of local services. Not just people who use them, but anyone who might need to in the future.

BACE:

BACE stands for Bournemouth Association for Care of the Elderly. The fund was previously managed through the BACE charity and was transferred to Help and Care in October 2017 after 60 years of operation.

The traditional use of the funds were grants to residents of Bournemouth over the age of 60, only to individuals and usually up to £200. In exceptional cases they could be to £500.

Dementia Co-ordinator Service

Working in partnership with Dorset Healthcare University NHS Foundation Trust, Dorset Clinical Commissioning Group & Age UK. Help & Care offers support to people with dementia in Dorset via the Memory Assessment Service, Dementia Co-ordinators and Cognitive Stimulation Therapy.

NCHCSP:

Funded by the NHS to provide non-clinical support and interventions in local Primary Care Networks. Our health coaches and social prescribers provide individual and group support to people living with a long-term health condition enabling them to find the skills, confidence, and resources to manage their lives successfully.

Help and Care

Notes to the Financial Statements for the Year Ended 31 March 2025

The transfer from BACE is to reflect the adjustment in values of the fund in prior years.

The transfer from Dementia Service reflects the spend from restricted funds in prior years which had been taken from unrestricted funds.

Involving People

Improving health and care outcomes by involving patients and the public in the design, delivery and transformation of health services. Involving people puts people's voices at the centre of service design, delivery and transformation.

20 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 31 March 2025
	General	Designated		
	£	£	£	£
Intangible fixed assets	18,718	-	-	18,718
Tangible fixed assets	36,608	-	-	36,608
Current assets	2,912,959	-	107,697	3,020,656
Current liabilities	(756,425)	-	-	(756,425)
Total net assets	2,211,860	-	107,697	2,319,557

	Unrestricted funds		Restricted funds	Total funds at 31 March 2024
	General	Designated		
	£	£	£	£
Tangible fixed assets	29,252	-	-	29,252
Current assets	2,642,527	86,434	55,891	2,784,852
Current liabilities	(211,557)	-	-	(211,557)
Total net assets	2,460,222	86,434	55,891	2,602,547

Help and Care

Notes to the Financial Statements for the Year Ended 31 March 2025

21 Analysis of net funds

	At 1 April 2024 £	Financing cash flows £	At 31 March 2025 £
Cash at bank and in hand	2,543,671	208,778	2,752,449
Net debt	2,543,671	208,778	2,752,449

	At 1 April 2023 £	Financing cash flows £	At 31 March 2024 £
Cash at bank and in hand	2,622,186	(78,515)	2,543,671
Net debt	2,622,186	(78,515)	2,543,671

22 Related party transactions

During the year the charity made the following related party transactions:

Healthwatch Companies

The following Directors and leadership team members are also on the Board of Healthwatch companies:

Mark Sharman – Healthwatch Hampshire + Healthwatch West Sussex

Kathryn Loughnan – Healthwatch Hampshire + Healthwatch West Sussex

During the year income of £440,289 (2024: £794,893) was received from the Healthwatch Companies. At the balance sheet date, the amount due from Healthwatch Companies was £82 (2024 - £21,213).

HELP AND CARE

England & Wales - Charity number 1055056

Accounts

Company registration number: 03187574

Charity registration number: 1055056

Help and Care

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2024

Help and Care

Contents

Reference and Administrative Details	1
Trustees Report	2 to 11
Independent Auditors' Report	12 to 15
Statement of Financial Activities	16 to 17
Balance Sheet	18
Statement of Cash Flows	19
Notes to the Financial Statements	20 to 36

Help and Care

Reference and Administrative Details

Charity Registration Number: 1055056

Company Registration Number:
03187574

The charity is incorporated in England and Wales.

Registered Office:
A49 Aerodrome Studios
2-8 Airfield Road
Christchurch
Dorset
BH24 3TS

Auditor:
Saffery LLP
Midland House
2 Poole Road
Bournemouth
BH2 5QY

Solicitors:
Lester Aldridge
Russell House
Oxford Road
Bournemouth BH8
8EX

Bankers:
CAF Bank Limited
Kings Hill
West Malling
Kent 4TA
Natwest
Plc
Commercial Banking
2nd Floor, Heron House
10 Christchurch Road
Bournemouth
BH1 3NR

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:
J A Dawson (Chair)
P Ashcroft (Appointed 11 December 2023)

Help and Care

Trustees Report

A Bond (Resigned 30 May 2024)

C M Foreman

T C Hayden

S Jackson (Appointed 11 December 2023)

S Jenkin (Appointed 11 December 2023)

N Yeo

J Currin (Appointed 9 August 2024)

Secretary:

M Sharman

Senior Management / Leadership Team:

M Sharman, Chief Executive Officer

D Persse, Director of Services

K Loughnan, Director of Partnerships, Research & Influence

D Daniels, Director of Finance & Corporate Services (Resigned 10 July 2024)

R Verrico, Director of Organisational Development

The Trustees present their Report, together with the audited Accounts, for the year ended 31 March 2024.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The previous articles of association were adopted when Help and Care was incorporated in 1996. These articles were dated and the members agreed new articles of association in December 2014. The charity is constituted by the Articles of Association as a Registered Charity and as a Company Limited by Guarantee.

Every member undertakes to contribute such amount as may be required (not exceeding £10) to the Charity's assets if it should be wound up.

Directors (Trustees)

The directors of the company are also the charity trustees for the purposes of charity law.

The directors during the year were:

John Dawson (Chair)

Peter Ashcroft

Ann Bond

Claire Foreman Terry

Hayden

Sarah Jackson

Steve Jenkin

Nicholas Yeo

Help and Care

Trustees Report

Membership is open to individuals who apply in the form required by the Directors and are approved by the Directors. New Trustees undergo a comprehensive induction programme. Trustees are recruited via advertising and word-of-mouth.

The Trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 11 of the accounts.

The Trustees have had due regard to the Charity Commissions guidance on public benefit.

Organisational Structure

The Trustees meet at a minimum of 6 times per year in fulfilling their role of governance, financial accountability, approving the Business Plan for the organisation, formulation and review of strategy, holding the Chief Executive to account, and ensuring best practice.

The Audit, Risk and Remuneration Committee meets twice a year to review remuneration policy and set pay levels, review internal controls and risk management arrangements, and review the annual accounts in conjunction with the external auditors before submission to the Trustees.

Responsibility for the delivery of the Business Plan is delegated to the Chief Executive, Mark Sharman.

Remuneration for key management personnel is set by the board in line with remuneration levels for similar roles in the industry.

The board considers the leadership team (as listed on page 2) to be the key management personnel.

Related Parties

Help and Care is a member of the following companies -
Healthwatch Hampshire C.I.C. (dissolved 23 April 2024) Healthwatch
Isle of Wight C.I.C.
Healthwatch West Sussex C.I.C.

Risk Management

The major risks to which the Charity is exposed, as identified by the Trustees, have been reviewed and systems have been established to mitigate those risks. The Trustees have undertaken a full and rigorous review of all areas during the year and a risk register has been established and is updated regularly.

OBJECTIVES AND ACTIVITIES

Purposes and Aims

Our charity's purpose as set out in the objects contained in the company's articles of association are:

The charity's objects ("Objects") are specifically restricted to the following:

- to relieve financial hardship, sickness and poor health amongst elderly people;

Help and Care

Trustees Report

- to assist in the treatment and care of people suffering from physical or mental illness or a physical, mental or sensory impairment;
- to provide practical assistance, support and information to people who care for elderly people or people suffering from physical or mental illness or a physical, mental or sensory impairment;
- to relieve poverty, hardship and distress associated with poor health;
- to promote good health and good practice in public health and healthcare; and
- to promote social inclusion for the public benefit by preventing people from becoming socially excluded by reason of old age, physical or mental illness or physical, mental or sensory impairment, relieving the needs of such people and assisting them to integrate into society, in particular but not exclusively in the area of benefit.

Review of Activities

Key plans and priorities in the short to medium term are identified as:

1. Help & Care is a strategic influencer and co-creator
2. Help & Care is a sustainable and effective organisation fit for the future
3. Help & Care services are delivered in more communities across Southern England

Help and Care

Trustees Report

Progress on the aims identified last year are as follows:

Sustainable and effective organisation fit for the future

- Appointment of three Trustees to the Board.
- Review of Investment Portfolio.
- Implementation of an Opportunities Assessment Framework. The Leadership Team developed a comprehensive business opportunities matrix that is now being used to help assess which projects, tenders and other influencing activities will be approved for progression. To help ensure the process is undertaken in a transparent way, each member of the Leadership Team responds independently to the questions that make up the matrix. The results are then reviewed in the next meeting in order to determine whether to progress with the opportunity.
- Development of a Marketing Strategy.
- Implementation of a new Incident Reporting System.
- Supporting new ways of working for staff and their wellbeing.
- Implementation of a new Leadership Development Programme.

Strategic Influencer, Collaborator, and Co-Creator

- Help & Care recognise the importance of fostering stronger community relations through working in partnership. In March 2024, a Memorandum of Understanding was signed with Dorset Race Equality Council who have very little infrastructure or management in place due to funding cuts. Help & Care now support them with central services and in turn they will assist the organisation in reaching seldom heard voices as well as improving diversity in the workforce.
- In April 2024, the Chief Executive and Director of Partnerships, Research and Influence met with professors from Social Sciences and Nursing Science along with the Executive Dean for the Faculty of Health and Social Sciences. It was agreed that BU would host Help & Care at a 'Sandpit' event (an intensive discussion forum where free thinking is encouraged) to explore together where we can collaborate further. A Memorandum of Understanding/Agreement will be drafted to detail the projects to be undertaken. In May 2024, Help & Care were approached by Southampton University to support their bid for funding a Doctoral Research programme, called High Streets and Hinterlands as well as a further bid around health and social care related to social housing.
- In March 2024, the Chief Executive was invited to be a key speaker at an event which was a first of its kind for Wessex. It saw health and care as well as research and innovation leaders gather to discuss the key challenges and priorities for the region. More than 100 people attended the event and we are currently working on a draft Memorandum of Understanding with Wessex Health Partners as the first collaborator from the voluntary and community sector. In addition, the following opportunities are being explored following introductions from the Managing Director or the Deputy Medical Director at Wessex Health Partners: -
- NIHR Applied Research Collaboration (ARC) Wessex, conduct applied health research with partners and others in the health and care sector, alongside patients and members of the public. They are very interested in working with Help & Care as they find it harder to conduct research in communities. Currently they are looking at funding projects for Mental Health with £340,000 to invest this year but currently resubmitting a bid for millions to keep them operational for the next five years. Their focus is on Patient and Public Engagement, with training support.
- Meeting with National Head of Public Engagement to discuss whether the Involving People - Patient and Public Engagement training (newly accredited by the Personalised Care Institute) could be monetised and offered through the NIHR Academy.

Help and Care

Trustees Report

Our Services, Engagement & Impact

VISION – where we should go and why

Our vision is a place where people and communities are living the lives they choose. We have worked since 1985 to improve the communities in which we work.

VALUES – guiding principles of our work and how we operate

1. **SOCIAL JUSTICE** - sits at the heart of all our work. Since its very beginnings, we have played a key role in challenging and influencing policies and practices to make our communities better places.
2. **INNOVATIVE** - In an ever-changing world, it is vital to embrace new situations and technology trends proactively. Help & Care has always faced new challenges with enthusiasm, and innovative and resourceful solutions.
3. **PERSONAL** - All our work puts people's needs first and foremost. We believe that every individual deserves to be treated with respect and compassion and that every voice should be heard.
4. **COLLABORATIVE** – Our collaborations and partnerships allow us to expand and reach more people who need our help, as well as to challenge and influence policy makers.

OPPORTUNITIES AND THREATS

1. Ensuring Help & Care's governance and leadership is fit for purpose.
2. The cyclical nature of tendering impacting on the organisation.
3. Developing our market entry point to reduce reliance on tenders and increase collaboration with VCSE and system partners.
4. Crisis within the NHS and social care, leading to a change in priorities across the sector.
5. Cost of Living Crisis affecting workforce.
6. Need to retain staff in a competitive market.
7. Responding to the current political landscape and future local and national elections.
8. The need to respond to the changing local political landscape, and the complexities of new relationships.
9. Maximising data & digital solutions in our decision making.
10. Decrease in Net Assets caused by failure to generate sufficient funds.
11. Developing our marketing strategy to ensure our message reaches the right people.

LONG-TERM GOALS – what we will do to fulfil our vision

1. Help & Care make a difference to more people's lives and making more communities better places.
2. Help & Care is a strategic influencer, collaborator and innovator changing everyday practice.
3. Help & Care is a sustainable and agile organisation adapting to future needs whilst challenging and guiding policy makers.

Our portfolio of services across Dorset underpin our aspiration to support people to retain maximum independence and wellbeing, through self-management, when facing health or other challenges.

We must ensure that our services are desirable, accessible and operate to the highest standards.

Help and Care

Trustees Report

We are acutely aware of the financial pressures that commissioners are facing and are committed to excellent value for money and outcomes for people and our funders.

This can be achieved, in part, by offering a seamless Help & Care experience for people needing support. We are mobilising integrated, multi-disciplinary Help & Care teams in neighbourhoods across the county, which will present a single Help & Care service offer, but provide a gateway to personalised conversations and bespoke plans.

Our portfolio includes:

Dorset Health & Wellbeing Coaching Service

A revised model following a successful tendering exercise, using system wide data to identify people with high support needs and low motivation, who need structure and goal setting to achieve better health outcomes.

HOPE (Help Overcoming Problems Effectively)

HOPE is an NHS sponsored course we deliver to help people identify what matters to them and to address health and wellbeing issues accordingly. It focuses on group work and peer support, complements our individual health coaching model.

Dementia Coordinator Service

Our Dementia Coordinators Service is another local NHS commissioned service. Our team provide a bespoke support service from dementia diagnosis to (potentially) end of life. The service is entering its third year and is a key component in our integrated services ambitions, due to the significant unmet need for the carers of people with dementia. A wrap around support offer for carers is a key driver.

Social Prescribing

Important signposting and information capacity is essential in supporting people with low / medium support needs, to find community-based solutions. In addition, social prescribing supports the work of our coaches by bringing additional expertise to the conversation with people with more complex needs. Very often this function is the difference between sustainable outcomes and missed opportunities.

Mental Health Transformation

Help & Care's contribution in supporting people with wide and complex needs, enabled us to contribute confidently to the mental health transformation programme in Dorset. Importantly, our experience allowed us to advocate the importance of the voluntary sector and a non-clinical workforce, in offering alternative and creative solutions and outcomes, sometimes as an alternative to traditional service pathways, sometimes in conjunction with clinical partners.

As a result, we were entrusted to develop and deliver a 'test of concept' open access model for people seeking support with their mental health and wellbeing. Consequently, we have also been awarded a

Help and Care

Trustees Report

contract, in collaboration with two other non-clinical, voluntary sector partners, to mobilise further universal access points pan Dorset.

Help and Care

Trustees Report

Volunteering

Our Healthwatch volunteers are at the heart of what we do. They are active in the communities we serve listening to people to find out if health and care is working for them. In being a part of the Healthwatch service they gain valuable, transferable skills whilst helping to improve care locally. Our volunteers support us in a variety of ways and play an important role at Healthwatch. They may be involved in delivering local leadership, helping with administrative tasks, observing health and care services, gathering the views of patients, residents and staff, then contributing to reports which highlight their findings. This enables the Healthwatch team to have a much wider reach in their communities. We have many dedicated volunteers already but are looking to involve more young people in the volunteering roles and increase diversity.

In our work we ensure that people's voices are at the centre of service design, delivery and transformation. The Involving People team have continued to support the Wessex Cancer Alliance by managing a Patient and Public Involvement Network as well as a Steering Group. We have invested in a dedicated volunteering system which will help to notify all existing volunteers of new opportunities as well as assisting with the recruitment of new volunteers.

Roots

Help & Care's longest running service, operating for over 35 years now. Roots continues to *cultivate, nurture and sustain* people affected by mental ill health in the joint purpose of cultivating local gardens of those who cannot do it for themselves, and by recognising the importance of wellbeing through gardening.

This vision succinctly describes what the Roots service can offer and achieve for our colleagues, volunteers and customers' gardens or community spaces. Through examination of the 'NHS Five Steps to Mental Wellbeing' the team have utilised appropriate and corresponding language which will encourage clinicians to refer their patients to the service and prospective volunteers to understand the beneficial outcomes.

The service still benefits from annual grants from NHS Dorset and Bournemouth, Christchurch & Poole local authority. Further funding is secured by our Income Generation / Fundraising Officer through grant applications and the London marathon, with a 2% growth target linked to the 49:49:2 ratio from the Strategic Framework.

The current focus is to establish the service as a formal option for people accessing vocational rehabilitation services or a pathway back to employment, along with the aim of ensuring all costs of providing the service are met in full.

Healthwatch

Healthwatch services including the Hub have empowered thousands of people to share their personal experiences of health and care. In sharing those experiences, they have been pivotal not only in identifying current issues, but in highlighting how to make real and lasting change. Our Healthwatch colleagues, through listening to the public, help to shape our NHS and social care system at a critical time for health and social care services. There are major challenges which need to be addressed. Healthwatch reports have highlighted the barriers and delays to timely care that patients face across the whole system. They also detailed the disproportionate impact that access issues are having on those already facing deprivation.

Help and Care

Trustees Report

Volunteering (continued)

Engagement work was conducted in response to the priorities raised by the inhabitants of local communities, so that practical assistance was available as well as signposting to specialist support. The Healthwatch teams amplified the voices of those people in the community and also sought out seldom heard groups, to ensure their needs were considered. Some key outcomes include: -

- Highlighted the “hidden waiting list” created by delays to GP referrals.
- Contributed to the release of the primary care recovery plan, as a response to the increasing difficulties people have getting mental health support.
- Reviewed and updated the Accessible Information Standard to make sure everyone gets the care they need.
- Our data and feedback demonstrating widening inequalities contributed to the decision by the NHS to announce changes to their contract with dentists.

The Involving People team have recognised that the quality-of-care people experience varies considerably. There is still a focus on the priorities of the delivery system, rather than the individual needs and wishes of patients. Through the research projects and training provided, colleagues have been working towards a fundamental shift in culture so that there is a greater focus on listening to patients and carers. Building on their public and patient toolkit, they have developed a Personalised Care Institute accredited training course which has been shared with the National Institute for Health and Care Research Academy and the Applied Research Collaboration (ARC) Wessex.

Our longstanding partnership with BU continues to strengthen our research activities and we have discussed drawing up a legally binding Memorandum of Agreement. The Whatever It Takes project work with BU concludes this year. This was funded by a proof-of-concept grant, so work has already commenced on plans for a much larger research project on the back of this. The application will be submitted in August 2024. Thanks to separate funding from Macmillan who are keen to support any equality, diversion and inclusion work we undertake, we have had the benefit of adding a Project Officer to the Involving People team, who is also a Macmillan professional. Their post is fully funded for a twoyear period. Besides the Whatever It Takes project, colleagues from other services across Help & Care have provided support to assist with other areas of research the university are pursuing. There are myriad benefits to this alliance e.g. colleagues at Help & Care have been offered the opportunity to undertake an MRes programme at no cost. This will allow them to undertake a research project at Master’s level tailored to their specific interests in health and social care.

Financial Review

The total incoming resources for the year were £4,020,778 (2023: £4,692,169). Total resources expended were £4,285,850 (2023: £4,239,997), giving a deficit for the year before the revaluation of investments of £265,072 (2023: surplus of £452,172). The net assets at the end of the year total £2,602,547 (2023: £2,882,355). The major funding sources are set out in note 3-7 to the financial statements and the expenditure set out in notes 8 to 13.

The principal risks and uncertainties are possible reductions in public funding and contract base vulnerability and over reliance on one contract type for funding. These are also the factors likely to affect financial performance and position. A risk management log has been created to review and quantify these risks, enabling the board to act to mitigate them.

Help and Care

Trustees Report

Reserves Policy

Help and Care are aiming to establish unrestricted reserves at a minimum level of 3 months and a maximum of 9 months' costs. The relevant costs are those to maintain Help and Care's services. The Trustees may establish designated reserves for specific contingencies and asset replacement, where necessary.

At the year-end unrestricted and undesignated reserves were £2,546,656 and represent approximately 7.12 months' total costs which are deemed sufficient.

Plans for the Future Period

Key plans and priorities

In the short to medium term, priorities remain as set out above. During 2024-25 our priorities will include the following:

- To be a pioneer amongst people and communities.
- To be an employer of choice.
- Sustainable and effective organisation fit for the future
- Strategic Influencer, collaborator, and co-creator
- Services delivered in more communities across Southern England

Small company provisions

This report has been prepared in accordance with the small companies' regime under the Companies Act 2006.

Statement of trustees' responsibilities

The trustees (who are also the directors of Help and Care for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

Help and Care

Trustees Report

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In so far as the trustees are aware there is no relevant audit information of which the charitable company's auditor is unaware and the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Auditors

Saffery LLP were appointed as auditor to the company and in accordance with section 485 of the Companies Act 2006, a resolution proposing that they be re-appointed will be put at a General Meeting.

The annual report was approved by the trustees of the charity on 8th November 2024 and signed on its behalf by:



M R Sharman
Trustee



J A Dawson (Chair) Chief executive officer

Help and Care

Independent Auditor's Report to the Members of Help and Care

Opinion

We have audited the financial statements of Help and Care (the 'charity') for the year ended 31 March 2024 which comprise the statement of Financial Activities, the Balance Sheet, the statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice). In our opinion, the financial statements:

- give a true and fair view of the state of the charity's state of affairs as at 31 March 2024 and its incoming resources and application of resources, including its income and expenditure, for the year the year ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives

Help and Care

Independent Auditor's Report to the Members of Help and Care

Other information (continued)

rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' Annual Report which includes the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Annual Report which includes the Directors' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or • we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 11, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Help and Care

Independent Auditor's Report to the Members of Help and Care

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditors under the Companies Act 2006 and report in accordance with regulations made under the Act.

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

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

Identifying and assessing risks related to irregularities:

We assessed the susceptibility of the charity's financial statements to material misstatement and how fraud might occur, including through discussions with the trustees, discussions within our audit team planning meeting, updating our record of internal controls and ensuring these controls operated as intended. We evaluated possible incentives and opportunities for fraudulent manipulation of the financial statements. We identified laws and regulations that are of significance in the context of the charity by discussions with trustees and updating our understanding of the sector in which the charity operates.

Laws and regulations of direct significance in the context of the charity include The Companies Act 2006, and UK Tax legislation.

Audit response to risks identified:

We considered the extent of compliance with these laws and regulations as part of our audit procedures on the related financial statement items including a review of financial statement disclosures. We reviewed the charity's records of breaches of laws and regulations, minutes of meetings and correspondence with relevant authorities to identify potential material misstatements arising. We discussed the charity's policies and procedures for compliance with laws and regulations with members of management responsible for compliance.

During the planning meeting with the audit team, the engagement partner drew attention to the key areas which might involve non-compliance with laws and regulations or fraud. We enquired of management whether they were aware of any instances of non-compliance with laws and regulations or knowledge of any actual, suspected or alleged fraud. We addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and identifying any significant transactions that were unusual or outside the normal course of business. We assessed whether judgements made in making accounting estimates gave rise to a possible indication of management bias. At the completion stage of the audit, the engagement partner's review included ensuring that the team had approached their work with appropriate professional scepticism and thus the capacity to identify non-compliance with laws and regulations and fraud.

Help and Care

Independent Auditor's Report to the Members of Help and Care

Auditor's responsibilities for the audit of the financial statements (continued)

Audit response to risks identified (continued):

There are inherent limitations in the audit procedures described above and the further removed noncompliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion. A further description of our responsibilities is available on the Financial Reporting Council's website at:

www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

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

.....
Casidhe Baleri (Senior Statutory Auditor) for
and on behalf of Saffery LLP

Statutory Auditors

Midland House
2 Poole Road
Bournemouth
Dorset
BH2 5QY

11 December 2024

Saffery LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account)

Unrestricted	Restricted	Total funds	funds	2024
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Help and Care

Note	£	£	£		
				-	82,662
	3,810,722	3,851,976		-	9,740
				-	52,723
	-	23,677			
			210,056	3,810,722	4,020,778
			(67,788)	(4,218,062)	(4,285,850)
			(67,788)	(4,218,062)	(4,285,850)
			(8,703)	(6,033)	(14,736)
			133,565	(413,373)	(279,808)
			(6)	6	-
			133,559	(413,367)	(279,808)
			2,413,097	469,258	2,882,355
Income and Endowments from:			2,546,656	55,891	2,602,547
Charitable activities	4		41,254		
Other trading activities	5		9,740		
Donations and legacies	3		82,662		
Investment income	6		52,723		
Other income	7		23,677		
Total income					
Expenditure on:					
Charitable activities	8				
Total expenditure					
Gains/losses on investment assets					
Net income					
Transfers between funds					
Net movement in funds					
Reconciliation of funds					
Total funds brought forward					
Total funds carried forward		20			

Help and Care

Note	Unrestricted funds £	Restricted funds £	Total 2023 £
		-	56,403
		4,328,337	4,593,123
		-	12,668
		-	13,863
		-	16,112

Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account)

Income and Endowments from:

Donations and legacies	3	56,403		
Charitable activities 4	264,786	Other trading activities 5	12,668	
Investment income	6	13,863		
Other income	7	16,112		
Total income		363,832	4,328,337	4,692,169

Expenditure on:

	-	-	-
	(8,300)	(4,231,697)	(4,239,997)
	(8,300)	(4,231,697)	(4,239,997)
	(10,500)	(5,369)	(15,869)
	345,032	91,271	436,303
	131,760	(131,760)	-
	476,792	(40,489)	436,303
	1,936,305	509,747	2,446,052
	2,413,097	469,258	2,882,355

Help and Care

Raising funds
Charitable activities 8

Total expenditure
Gains/losses on investment assets

Net income
Transfers between funds
Net movement in funds

Reconciliation of funds

Total funds brought forward
Total funds carried forward 20

Help and Care

(Registration number: 03187574) Balance Sheet as at 31 March
2024

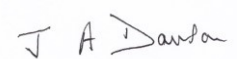
			2024	2023
Note	£	£ Fixed assets		
Tangible assets	14		29,252	7,493
Investments	15		-	387,067
			<u>29,252</u>	<u>394,560</u>
Current assets				
Debtors	16		241,181	184,289
Cash at bank and in hand			2,543,671	2,622,186
			<u>2,784,852</u>	<u>2,806,475</u>
Creditors: Amounts falling due within one year	17	Net current	(211,557)	(318,680)
assets			<u>2,573,295</u>	<u>2,487,795</u>
Net assets			<u>2,602,547</u>	<u>2,882,355</u>
Funds of the charity:				
Restricted income funds				
Restricted funds	20			
Unrestricted income funds			55,891	469,258
			<u>2,546,656</u>	<u>2,413,097</u>
			<u>2,602,547</u>	<u>2,882,355</u>

Unrestricted funds

Total funds

20

The financial statements on pages 15 to 36 were approved by the trustees, and authorised for issue on 8th November 2024 and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'J A Dawson', is displayed within a light gray rectangular box.

J A Dawson
Chair

Statement of Cash Flows for the Year Ended 31 March 2024

Help and Care

	Note	£	£
Cash flows from operating activities			
Net cash (expenditure) / income		(279,808)	436,303
Adjustments to cash flows from non-cash items			
Depreciation		6,661	11,852
Investment income	6	(52,723)	(13,863)
Revaluation of investments		(30,941)	(15,869)

		(356,811)	418,423
Working capital adjustments			282,082
(Increase) / decrease in debtors	16	(56,892)	2
(Decrease) in creditors	17	(2,987)	(87,365)
(Decrease) in deferred income			)
		(104,136)	(513,408)
Net cash (Outflows) / inflows from operating activities		(520,826)	99,732
Cash flows from investing activities			
Interest receivable and similar income	6	52,723	13,863
Purchase of investments	15	(24,432)	(23,360)
Sale of investments			)
Net cash inflows from investing activities		414,020	55,098
Net (decrease) / increase in cash and cash equivalents		442,311	45,601
		(78,515)	145,333
Cash and cash equivalents at 1 April	Cash and cash		3
equivalents at 31 March		2,622,186	2,476,853
		2,543,671	2,622,186

All of the cash flows are derived from continuing operations during the above two periods.

Help and Care

Notes to the Financial Statements for the Year Ended 31 March 2024

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. The registered office is A49 Aerodrome Studios, 2-8 Airfield Road, Christchurch, Dorset, BH24 3TS. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Help and Care meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in the financial statements are rounded to the nearest £1.

Going concern

The financial statements have been prepared on a going concern basis. The board have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. In the opinion of the board, the charity has sufficient working capital to continue to meet its financial obligations and pay its liabilities as they fall due for the foreseeable future. The budgeted income and expenditure is sufficient for the charity to be able to continue as a going concern and therefore the financial statements have been prepared on a going concern basis.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Help and Care

Notes to the Financial Statements for the Year Ended 31 March 2024

Legacy gifts are recognised on a case-by-case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Grants receivable

Grants relating to revenue are recognised in income over the period in which the related costs are recognised.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Other trading activities

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

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Charitable activities

The charity receives contract income in respect of its charitable activities. Income from local government and other authorities are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings, they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Help and Care

Notes to the Financial Statements for the Year Ended 31 March 2024

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £2,000 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Computer equipment	20% straight line
Equipment	15% reducing balance
Motor vehicles	25% reducing balance

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised at the transaction price. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Help and Care

Notes to the Financial Statements for the Year Ended 31 March 2024

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised at the transaction price.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post-retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense.

3 Income from donations and legacies

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Donations and legacies;			
Donations	82,662	82,662	56,403
	82,662	82,662	56,403

4 Income from charitable activities

funds	Unrestricted	Restricted	Total	Total
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Help and Care

Notes to the Financial Statements for the Year Ended 31 March 2024

	General £	funds £	2024 £	2023 £
Core activities and central support	41,254	-	41,254	179,748
Advocacy and self-care	-	985,117	985,117	1,064,417
Healthwatch	-	758,223	758,223	1,154,073
Healthwatch trading	-	-	-	85,038
Non-clinical health coaching and local prescription	-	<u>2,067,382</u>	<u>2,067,382</u>	<u>2,109,847</u>
	<u>41,254</u>	<u>3,810,722</u>	<u>3,851,976</u>	<u>4,593,123</u>

Notes to the Financial Statements for the Year Ended 31 March 2024

Help and Care

5 Income from other trading activities

	funds	Total	Total Funds	£	£	Unrestricted General £	2024	2023
Fundraising						9,740	9,740	12,668
						9,740	9,740	12,668

6 Investment income

	Unrestricted General £	funds Total £	Total 2024 £	Total 2023 £
Interest receivable and similar income; Interest receivable on bank deposits				
	52,723		52,723	13,863

7 Other income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Governance Income	23,677	23,677	16,112
Help and Care	23,677	23,677	16,112

8 Expenditure on charitable activities

	Total 2024 £	Total 2023 £
By expense type:		
Staff costs incl. expenses & training	3,771,875	3,807,284
Service costs, including Sitting, volunteer support and bad debts	47,082	62,861
Equipment and van maintenance	5,562	4,309
Depreciation	6,661	11,852
Establishment costs	43,310	39,262
Promotion expenses	20,354	22,822
Office costs	246,238	197,849
Bank charges and interest	5,367	3,923

Help and Care

Notes to the Financial Statements for the Year Ended 31 March 2024

Irrecoverable VAT relating to partial exemption	27,028	15,342
Professional fees	47,984	21,922
Governance (see note below)	64,389	52,571
	Total	Total
	2024	2023
By activity:	£	£
Advocacy and Self Service	1,003,773	250,256
Dementia Service	166,978	883,623
Engagement	7,070	-
Healthwatch	801,429	1,206,081
Involving People	103,724	108,941
Non-clinical Health Coaching	2,202,876	1,791,096
	<u>4,285,850</u>	<u>4,239,997</u>
	<u>4,285,850</u>	<u>4,239,997</u>
	, 0	7

9 Analysis of governance costs

Governance costs

	Total	Total
	2024	2023
	£	£
Staff costs		
Wages and salaries	46,933	36,318
Audit Fees - Audit of the financial statements	15,850	13,500
Other governance costs	1,606	2,753
	<u>64,389</u>	<u>52,571</u>

10 Net incoming / outgoing resources

Net incoming / (outgoing) resources for the year include:

	2024	2023
	£	£
Audit fees	15,850	13,500
Depreciation of fixed assets	<u>6,661</u>	<u>11,852</u>

Notes to the Financial Statements for the Year Ended 31 March 2024

11 Trustees' remuneration and expenses

During the year the charity made the following transactions with trustees:

£Nil (2023: £55) reimbursed expenses were paid to trustees.

Trustees waived £351 in expenses during the year.

One trustee received £Nil (2023: £5,500) from the charity for the provision of accountancy services during the year whilst the Director of Finance & Corporate Services was recruited. No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

Help and Care

Notes to the Financial Statements for the Year Ended 31 March 2024

12 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	3,327,832	3,363,278
Social security costs	290,521	299,158
Pension costs	70,452	69,279
Other staff costs	110,823	111,887
	<u>3,799,628</u>	<u>3,843,602</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2024 No.	2023 No.
Central Services	18	17
Dorset Advocacy	0	2
Dorset Dementia Services	25	26
Dorset Healthcare	2	2
Healthwatch	23	31
Involving People	9	5
Non-Clinical Health Coaching	34	39
PCN	24	24
Roots	3	3
Wellbeing Coordinators	2	1
	140	150

The number of employees whose emoluments fell within the following bands was:

	2024 No.	2023 No.
£70,001 - £80,000	4	1
£80,001 - £90,000	-	-
£90,001 - £100,000	1	-

Help and Care

4

The total employee benefits of the key management personnel of the charity were £378,955 (2023 - £363,176).

13 Taxation

The charity is a registered charity and is therefore exempt from taxation.

	17,85
79,868	1
	13,00
48,799	7
5,164	1,497
	14,50
53,963	4
25,905	3,347

14 Tangible Fixed Assets

	Furniture, equipment and IT £	Motor vehicles £	Total £
Cost			
At 1 April 2023	51,840	17,459	69,299
Additions	28,028	392	<u>28,420</u>
At 31 March 2024			<u>97,719</u>
Depreciation			
At 1 April 2023			61,806
Charge for the year	<u>6,661</u>		
At 31 March 2024	<u>68,467</u>		<u>29,252</u>
At 31 March 2023	<u>3,041</u>	<u>4,452</u>	<u>7,493</u>

15 Fixed asset investments

2024

2023

Help and Care

Notes to the Financial Statements for the Year Ended 31 March 2024

	£	£
Other investments	-	387,067

Notes to the Financial Statements for the Year Ended 31 March 202

Other investments

	Listed investments £	Total £
Cost or Valuation		
At 1 April 2023	387,067	387,067
Revaluation	(30,941)	(14,736)
Additions	24,432	180
Disposals	(380,558)	(372,511)

Help and Care

		4
At 31 March 2024	-	-

Net book value

At 31 March 2024	-	-
At 31 March 2023	387,067	387,067

16 Debtors

	2024 £	2023 £
Trade debtors	215,876	161,221
Prepayments		1
Other debtors	25,056	23,068
	249	-
	241,181	184,289

	2024 £	2023 £
Trade creditors	18,150	26,029
Other taxation and social security	105,332	113,029
Other creditors	211,557	318,680
Pension scheme creditor	13,742	13,964
Accruals	15,825	11,952
Deferred income	50,000	154,136
Deferred income at 1 April 2023	(154,136)	(667,544)
Resources deferred in the period	(50,000)	(43,500)
Amounts released from previous periods		)
Deferred income at year end	254,136	556,908
	(50,000)	(154,136)

18 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £70,452 (2023 - £69,279).

Help and Care

Notes to the Financial Statements for the Year Ended 31 March 2024

Notes to the Financial Statements for the Year Ended 31 March 202

Other recognised
Balance at 31 Transfers
gains / (losses) March 2024

19 Funds

£ £ £

			Balance at 1 April 2023	Incoming resources	Resources expended	(6)	(8,703)	2,546,656
£	£	£ Unrestricted funds						
			103,724	-	(103,724)	-	-	-
General			18,656	985,117	(1,003,773)	-	-	-
General fund			2,311,787	210,056	(52,816)	-	-	-
			7,070		(7,070)	-	-	-
Designated			43,206	758,223	(801,429)	-	-	-
Dementia Service			109,190	-	(99,190)	-	-	-
			146,545	-	-	6	(6,033)	140,518
Total unrestricted funds			50,867	2,067,382	(2,202,876)	-	-	(84,627)
Restricted funds								
Involving People			469,258	3,810,722	(4,218,062)	6	(6,033)	55,891
Advocacy & Self Care Engagement			2,882,355	4,020,778	(4,285,850)	-	(14,736)	2,602,547
Healthwatch / Healthwatch Transitions								
Dementia Service								
BACE								
Non-clinical health coaching and local prescription						(6)	(8,703)	2,460,222
Total restricted funds								
Total funds						-	-	86,434

Help and Care

Notes to the Financial Statements for the Year Ended 31 March 2024

Prior year funds

Help and Care

		4			
	Balance at 1	Incoming	Resources	Other recognised	Balance at 31
	April 2022	resources	expended	Transfers gains/(losses)	March 2023
	£	£	£	£	£

Unrestricted funds
General

Help and Care

Notes to the Financial Statements for the Year Ended 31 March 2024

General fund	1,836,305	363,832	(8,300)	130,450	(10,500)	2,311,787
--------------	-----------	---------	---------	---------	----------	-----------

Designated

Dementia Service	100,000	-	-	1,310	-	101,310
------------------	---------	---	---	-------	---	---------

Total unrestricted funds	Restricted funds	1,936,305	363,832	(8,300)	131,760	(10,500)	2,413,097
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Involving People

-	212,665	(108,941)	-	-	103,724
16,208	252,704	(250,256)	-	-	18,656
7,070	-	-	-	-	7,070
95,214	1,154,073	(1,206,081)	-	-	43,206
101,310	974,513	(875,323)	(101,310)	-	99,190
182,364	-	-	(30,450)	(5,369)	146,545
107,581	1,734,382	(1,791,096)	-	-	50,867
509,747	4,328,337	(4,231,697)	(131,760)	(5,369)	469,258
2,446,052	4,692,169	(4,239,997)	-	(15,869)	2,882,355

Help and Care

Notes to the Financial Statements for the Year Ended 31 March 2024

The specific purposes for which the funds are to be applied are as follows:

Information and Carers Service:

Carer Training

Funded by Dorset County Council (DCC) on a payment by results arrangement to provide training to unpaid carers. This includes basic Health & Safety, End of Life Care, Dementia & personal care.

Short Breaks Service

DCC funded service for carers enabling them to have access to respite breaks from their caring role. Help & Care liaise between the carers and the domiciliary care provider to coordinate the respite breaks.

Advocacy and Self Care:

Advocacy & Support

Funded from a variety of sources, our range of advocacy services enable vulnerable people to have their voices heard when they are dealing with challenging situations in their lives.

Self-Care - My Health My Way

Funded by the Dorset Clinical Commissioning Group, Help & Care provide Health Coaches to people diagnosed with a long-term health condition.

Engagement:

Dorset POPP

DCC initiative providing community engagement and development workers across every locality and parish in Dorset County.

Healthwatch

Local Healthwatch organisations give people a powerful voice and help them to get the best out of their local health and social care services. Whether it's improving services today or helping to shape them for tomorrow. Local Healthwatch is all about local voices being able to influence the delivery and design of local services. Not just people who use them, but anyone who might need to in the future.

BACE:

BACE stands for Bournemouth Association for Care of the Elderly. The fund was previously managed through the BACE charity and was transferred to Help and Care in October 2017 after 60 years of operation.

The traditional use of the funds were grants to residents of Bournemouth over the age of 60, only to individuals and usually up to £200. In exceptional cases they could be to £500.

Dementia Co-ordinator Service

Working in partnership with Dorset Healthcare University NHS Foundation Trust, Dorset Clinical Commissioning Group & Age UK. Help & Care offers support to people with dementia in Dorset via the Memory Assessment Service, Dementia Co-ordinators and Cognitive Stimulation Therapy.

NCHCSP:

Help and Care

Notes to the Financial Statements for the Year Ended 31 March 2024

Funded by the NHS to provide non-clinical support and interventions in local Primary Care Networks. Our health coaches and social prescribers provide individual and group support to people living with a long-term health condition enabling them to find the skills, confidence, and resources to manage their lives successfully.

The transfer from BACE is to reflect the adjustment in values of the fund in prior years.

The transfer from Dementia Service reflects the spend from restricted funds in prior years which had been taken from unrestricted funds.

Involving People

Improving health and care outcomes by involving patients and the public in the design, delivery and transformation of health services. Involving people puts people's voices at the centre of service design, delivery and transformation.

20 Analysis of net assets between funds

	Unrestricted funds		Restricted funds £	Total funds at 31 March 2024 £
	General £	Designated £		
Tangible fixed assets	29,252	-	-	29,252
Current assets	2,642,527	86,434	55,891	2,784,852
Current liabilities	(211,557)	-	-	(211,557)
Total net assets	2,460,222	86,434	55,891	2,602,547

	Unrestricted funds		Restricted funds £	Total funds at 31 March 2023 £
	General £	Designated £		
Tangible fixed assets	7,493	-	-	7,493
Fixed asset investments	240,522	-	146,545	387,067
Current assets	2,382,452	101,310	322,713	2,806,475
Current liabilities	(318,680)	-	-	(318,680)
Total net assets	2,311,787	101,310	469,258	2,882,355

Total net assets

21 Analysis of net funds

	At 1 April 2023	Financing cash flows	At 31 March 2024
	£	£	£

Help and Care

Notes to the Financial Statements for the Year Ended 31 March 2024

Cash at bank and in hand

Net debt

Cash at bank and in hand	2,622,186	(78,515)	2,543,671
22 Related party transactions	2,622,186	(78,515)	2,543,671

During the year the charity made the following related party transactions:

Healthwatch Companies

The following Directors and leadership team members are also on the Board of Healthwatch companies:

	At 1 April 2022	Financing cash flows	At 31 March 2023
	£	£	£
Mark Sharman – Healthwatch Hampshire + Healthwatch West Sussex	2,476,853	145,333	2,622,186
Kathryn Loughnan – Healthwatch Hampshire + Healthwatch West Sussex	2,476,853	145,333	2,622,186

During the year income of £775,901 (2023: £1,154,073) was received from the Healthwatch Companies. Balances held are restricted fund balances. At the balance sheet date, the amount due from Healthwatch Companies was £59,876 (2023 - £Nil).

	2024	Outstanding	2023
	£	£	£
Healthwatch Isle of White	118,577	-	114,306
Healthwatch East Berkshire	193,317	38,663	193,317
Healthwatch Wiltshire	119,746	-	179,617
Healthwatch Hampshire	17,677	21,213	195,258
Healthwatch West Sussex	289,273	-	322,164
Healthwatch Croydon	37,311	-	149,411
	775,901	59,876	1,154,073

HELP AND CARE

England & Wales - Charity number 1055056

Accounts

Company registration number: 03187574

Charity registration number: 1055056

Help and Care

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Help and Care

Contents

Reference and Administrative Details	1
Trustees Report	2 to 10
Independent Auditors' Report	11 to 14
Statement of Financial Activities	15 to 16
Balance Sheet	17
Statement of Cash Flows	18
Notes to the Financial Statements	19 to 34

Help and Care

Reference and Administrative Details

Charity Registration Number:

1055056

Company Registration Number:

03187574

The charity is incorporated in England and Wales.

Registered Office:

A49 Aerodrome Studios
2-8 Airfield Road
Christchurch
Dorset
BH24 3TS

Auditor:

Francis Clark LLP
Chartered Accountants & Statutory Auditors
Towngate House
2-8 Parkstone Road
Poole
Dorset
BH15 2PW

Solicitors:

Lester Aldridge
Russell House
Oxford Road
Bournemouth
BH8 8EX

Bankers:

CAF Bank Limited
Kings Hill
West Malling
Kent
4TA

Natwest Plc
Commercial Banking
2nd Floor, Heron House
10 Christchurch Road
Bournemouth
BH1 3NR

Help and Care

Trustees Report

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

J A Dawson (Chair)

A Bond

C M Foreman

T C Hayden

N Yeo

Secretary:

M R Sharman

Senior Management / Leadership

Team:

M Sharman, Chief Executive Officer

D Persse, Director of Services

E Leatherbarrow, Director of Partnerships (Resigned 30 June 2022)

K Loughnan, Director of Partnerships, Research & Influence (Appointed 1 September 2022)

D Daniels, Director of Finance & Corporate Services (Appointed 9 January 2023)

R Verrico, Director of Organisational Development (Appointed 1 March 2023)

Help and Care

Trustees Report

The Trustees present their Report, together with the audited Accounts, for the year ended 31 March 2023.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The previous articles of association were adopted when Help and Care was incorporated in 1996. These articles were dated and the members agreed new articles of association in December 2014. The charity is constituted by the Articles of Association as a Registered Charity and as a Company Limited by Guarantee.

Every member undertakes to contribute such amount as may be required (not exceeding £10) to the Charity's assets if it should be wound up.

Directors (Trustees)

The directors of the company are also the charity trustees for the purposes of charity law.

The directors during the year were:

John Dawson (Chair)

Ann Bond

Claire Foreman

Terry Hayden

Nicholas Yeo

Membership is open to individuals who apply in the form required by the Directors and are approved by the Directors. New Trustees undergo a comprehensive induction programme. Trustees are recruited via advertising and word-of-mouth.

The Trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 11 of the accounts.

The Trustees have had due regard to the Charity Commissions guidance on public benefit.

Organisational Structure

The Trustees meet at a minimum of 6 times per year in fulfilling their role of governance, financial accountability, approving the Business Plan for the organisation, formulation and review of strategy, holding the Chief Executive to account, and ensuring best practice.

The Audit, Risk and Remuneration Committee meets twice a year to review remuneration policy and set pay levels, review internal controls and risk management arrangements, and review the annual accounts in conjunction with the external auditors before submission to the Trustees.

Responsibility for the delivery of the Business Plan is delegated to the Chief Executive, Mark Sharman.

Help and Care

Trustees Report

Remuneration for key management personnel is set by the board in line with remuneration levels for similar roles in the industry.

The board considers the leadership team (as listed on page 1) to be the key management personnel.

Related Parties

Help and Care is a member of the following companies -

Healthwatch Hampshire C.I.C.

Healthwatch Isle of Wight C.I.C.

Healthwatch West Sussex C.I.C.

Risk Management

The major risks to which the Charity is exposed, as identified by the Trustees, have been reviewed and systems have been established to mitigate those risks. The Trustees have undertaken a full and rigorous review of all areas during the year and a risk register has been established and is updated regularly.

OBJECTIVES AND ACTIVITIES

Purposes and Aims

Our charity's purpose as set out in the objects contained in the company's articles of association are:

The charity's objects ("Objects") are specifically restricted to the following:

- to relieve financial hardship, sickness and poor health amongst elderly people;
- to assist in the treatment and care of people suffering from physical or mental illness or a physical, mental or sensory impairment;
- to provide practical assistance, support and information to people who care for elderly people or people suffering from physical or mental illness or a physical, mental or sensory impairment;
- to relieve poverty, hardship and distress associated with poor health;
- to promote good health and good practice in public health and healthcare; and
- to promote social inclusion for the public benefit by preventing people from becoming socially excluded by reason of old age, physical or mental illness or physical, mental or sensory impairment, relieving the needs of such people and assisting them to integrate into society in particular but not exclusively in the area of benefit.

Review of Activities

Key plans and priorities in the short to medium term are identified as:

1. Help & Care is a strategic influencer and co-creator
2. Help & Care is a sustainable and effective organisation fit for the future
3. Help & Care services are delivered in more communities across Southern England

Help and Care

Trustees Report

Progress on the aims identified last year are as follows:

Sustainable and effective organisation fit for the future

- The Board lead on a restructuring of the Leadership Team
- Sale of the Pokesdown Centre to reflect the organisations need's going forward.
- Organisational development strategy implemented.
- Centralising and building capacity of the Governance Team, with the appointment of a Head of Governance.
- Implemented a new investment strategy.
- Investment in and review of internal communications.
- Supporting new ways of working for staff and their wellbeing.

Strategic Influencer, Collaborator, and Co-Creator

- Engagement with the new and emerging Integrated Care Systems.
- Strategic engagement across multiple workstreams.
- Support of the development of VCSE engagement in systems.
- Building relationships across systems, partners, and collaborators
- Building relationships with academic partners.
- Building and developing Involving People as a platform for influencing and engagement.

Services delivered in more communities across Southern England

- Further explanation below.

Help and Care

Trustees Report

Our Services, Engagement & Impact

At Help & Care we work hard to promote, provide, and facilitate dignity and independence for the people we engage with. We work with communities to develop robust systems to support their residents. And we are passionate about social justice - advocating and championing for the most vulnerable in society.

Our range of community-based services are flexible and effective enough to reach the most isolated people, whether that isolation is geographical or circumstantial - we enable and empower to provide solutions.

Across the Healthwatch Services and Hub, support was provided for people suffering from physical or mental illness with a focus on enhance need due to the pandemic. Engagement work was conducted in response to the priorities raised by the inhabitants of local communities, so that practical assistance was available as well as signposting to specialist support. The Healthwatch teams amplified the voices of those people in the community and sought out seldom heard groups, to ensure they were listened to, and their needs were considered. The entrepreneurial arm of the services, shared their newly developed, public and patient engagement toolkit with stakeholders and secured further funding to develop the next phase of research on inequality in health services with our academic partner BU.

Research and influence are areas where further focus has been directed. As well as our longstanding partnership with BU, we are also developing relationships with AECC and Winchester University. The gravitas that having an academic partner affords has been evidenced most recently by the Whatever It Takes project work with BU which has helped to secure further funding for the next phase of research. The view is that on the back of this work, we will have a good chance of being successful with a large National Lottery award to scale up the community research to tackle all types of inequality. This work not only aligns with our vision and values but larger partner organisations such as Macmillan are keen to support any equality, diversion and inclusion work we undertake. They have already agreed to submit a bid to their pipeline to fund a Project Officer post and mentioned a further grant for outcomes work from the first phase of the Whatever It Takes project. This could lead to the development of new training that could be shared not only with local partners, but on a national scale.

One of our key aims to improve health and care outcomes by involving patients and the public in the design, delivery and transformation of health services. We recognise that people across our diverse communities, experience health and care differently, and that some experience health inequalities. We are committed to enabling those affected to have a voice in shaping solutions to the issues they face. We work with health colleagues to advise, guide and support meaningful engagement with patients and public. We offer training and development courses and a Patients and Public Involvement (PPI) toolkit to equip organisations to engage local people effectively.

Advocacy

Is at the heart of everything we do, and we have had a long-standing presence in Dorset, Bournemouth & Poole providing general and specialist advocacy for adults, through contracting with local authorities. However, following a recent retendering of the Pan Dorset Advocacy contract, and with the support of our Board of Trustees, we decided that we might be better placed to support the people who need advocacy from outside a contract. So, with that in mind, we decided not to tender for the new contract.

Help and Care

Trustees Report

Self-Care / Self-Management

We continue to develop our collaboration with the local health & social care system in Dorset and are well regarded positively at strategic and service delivery levels.

The self-care / self-management agenda continues to be a priority at national policy level which filters down to local systems, in terms of both strategic priorities and service development / new funding opportunities. We are confident that these relationships and the collaborative ethos will enable us to continue to deliver at scale.

We engaged in the planning and delivery of a Covid vaccination for people with serious mental illness in Dorset, whilst contributing to a number of other initiatives addressing health inequalities for people

HOPE (Help Overcoming Problems Effectively) is a NHS sponsored course we deliver to help people identify what matters to them and to address health and wellbeing issues accordingly. It focuses on group work and peer support, complements our individual health coaching model

Dementia Service

Our Dementia Coordinators Service is another local NHS commissioned service designed following a comprehensive review of the local dementia provision for Dorset.

Our team provide a bespoke support service from dementia diagnosis to (potentially) end of life. The service is entering its second year of operation and is meeting all contractual requirements and more. We aim to utilise our experience of this work to strengthen our credentials as a specialist provider of community-based dementia services.

Carers Services

Although there have been no new contracted opportunities, and what appears to be disinvestment in the area: we continue to deliver bespoke interventions for carers through our advocacy, health coaching and dementia services while delivering a generic offer through our information, advice, and signposting activities. Our dementia related work in this area will be developed further this year.

Volunteering

Across our Healthwatch services, volunteers add significant value to what we can do, sharing their skills, energy, and local knowledge. We have approximately 150 volunteers across our Healthwatch services fulfilling tasks that include engaging with the community, carrying out research projects, delivering local leadership, attending meetings, and helping with administrative tasks. This year has seen the development of a Youth Healthwatch model to involve more young people in the volunteering roles and bring their unique perspectives to the work we engage in.

We ensure that people's voices are at the centre of service design, delivery and transformation. Our work with the Wessex Cancer Alliance has established a Patient and Public Involvement Network a group of enthusiastic and committed volunteers who share their lived experience of cancer to contribute to cancer projects and initiatives.

Help and Care

Trustees Report

Single Point of Access (SPOA)

The SPOA continues to be a point of reference for professionals and members of the public, when they need information, signposting or support. The team of call handlers, act as a gateway to our services, or those partners. We have increased the capacity of the team this year to met demand, and in addition to providing that initial customer service function, the team also support our wider Dorset workforce with case management capacity.

Roots

Our garden maintenance service is delivered by people recovering from mental ill health as a meaningful activity to support them in their recovery. In turn, the customer base are elderly or vulnerable people who need support in maintaining their garden to maximise their independence and to remain safe. The service benefits from annual grants from NHS Dorset and Bournemouth, Christchurch & Poole local authority. This income is reviewed on an annual basis.

Customers of the service pay a very competitive fee for the gardening service, providing excellent value for money. We also target our charitable fundraising efforts towards benefitting the Roots service. Our service review , as part of a NHS effort to redevelop mental health pathways was delayed during the year due to a change in personnel at the NHS. However, we are underway again and developing an outcomes model, so that we can demonstrate our impact on individuals and for the health system locally. We hope to establish the service as a formal option for people accessing vocational rehabilitation services.

Healthwatch

Help and Care remain a large provider of Healthwatch in England both directly and through our work with the independent Community Interest Companies we helped establish. During the year, we were very disappointed to lose the tenders for Healthwatch Hampshire and Croydon, services we had delivered very successfully in partnership with a local Community Interest Company for ten years in Hampshire and with a Local Leadership Board in Croydon. While contracts have shrunk, competition, has increased and the financial crisis has meant that price is often the key factor in the tender process.

During 2022/23, we have been able to return to more in person events and meetings. However, teams and volunteers are glad of the opportunities to meet with people face to face, particularly in communities, as we know there are some people we do not hear from otherwise. Hybrid meetings are still available which does help to improve efficiency, so that colleagues are not having to travel to all meetings and can balance the two options to make the best use of their time.

The Help & Care network of Healthwatch teams is collaborating effectively with the Healthwatch Hub and is also able to share opportunities beyond their remit with the Involving People team, which has led to additional revenue and engagement. Annual surveys have recently been conducted and for the majority, the key issues in communities are peoples' experiences of accessing their GP and provision of dentistry. We are continuing to amplify the public voice whilst being mindful of the difficulties faced in the NHS currently.

There has been the loss of expertise with our Hampshire team, but we managed to retain our Youthwatch and Volunteer lead who is now employed in the East Berks Healthwatch. They will be able to share their Youthwatch model across the network of Healthwatch teams which will help to engage more young people in the issues within the health and social care sector.

Help and Care

Trustees Report

During the year, we carried out a wide range of project work including working on hospital discharge experiences in Croydon, hearing from people who are seldom heard, providing feedback on their health and wellbeing in Wiltshire, whilst on the Isle of Wight collaboration with Carers IOW is helping GP practices identify and support carers, plus work investigating why there is a low uptake of bowel screening in West Sussex. Our findings across the network have been passed to providers and commissioners of services and changes have been made as a result. IHCAS colleagues have supported many families with registering official complaints and developing case studies which have also informed change to avoid similar occurrences being repeated.

Financial Review

The total incoming resources for the year were £4,692,169 (2022: £4,452,117). Total resources expended were £4,239,997 (2022: £3,723,988), giving a surplus for the year before the revaluation of investments of £452,172 (2022: £728,129). The net assets at the end of the year total £2,882,355 (2022: £2,446,052). The major funding sources are set out in note 3-7 to the financial statements and the expenditure set out in notes 8 to 13.

The principal risks and uncertainties are possible reductions in public funding and contract base vulnerability and over reliance on one contract type for funding. These are also the factors likely to affect financial performance and position. A risk management log has been created to review and quantify these risks, enabling the board to act to mitigate them.

Reserves Policy

Help and Care are aiming to establish unrestricted reserves at a minimum level of 3 months and a maximum of 9 months' costs. The relevant costs are those to maintain Help and Care's services. The Trustees may establish designated reserves for specific contingencies and asset replacement, where necessary.

At the year-end unrestricted and undesignated reserves were £2,311,787 and represent approximately 6.54 months' total costs which are deemed sufficient.

Plans for the Future Period

Key plans and priorities in the short to medium term remain as set out above. During 2023-24 our priorities will include the following:

People and Communities Living the Lives they Choose

- Sustainable and effective organisation fit for the future
- Strategic Influencer, collaborator, and Co-Creator
- Services delivered in more communities across Southern England

Help and Care

Trustees Report

Small company provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Statement of trustees' responsibilities

The trustees (who are also the directors of Help and Care for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

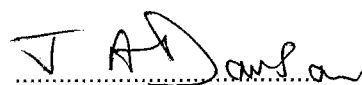
The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 9 August 2023 and signed on its behalf by:



M R Sharman
Chief executive officer



J A Dawson (Chair)
Trustee

Help and Care

Independent Auditor's Report to the Members of Help and Care

Opinion

We have audited the financial statements of Help and Care (the 'charity') for the year ended 31 March 2023, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Help and Care

Independent Auditor's Report to the Members of Help and Care

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matter prescribed by the Companies Act 2006

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

- the information given in the Strategic Report and Trustees Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and Trustees Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic Report and the Trustees Report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of trustees' responsibilities (set out on page 10), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Help and Care

Independent Auditor's Report to the Members of Help and Care

Auditor responsibilities for the audit of the financial statements

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

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

As part of our audit planning we obtained an understanding of the legal and regulatory framework that is applicable to the Charity. We gained an understanding of the Charity and the sector in which the Charity operates as part of this assessment to identify the key laws and regulations affecting the Charity. As part of this, we reviewed the Charity's website for an indication of any regulations in place and discussed these with the relevant individuals responsible for compliance. The key regulations we identified were Charity legislation and safeguarding of vulnerable adults. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011 and Charities SORP - FRS 102.

We discussed with management and trustees how the compliance with these laws and regulations is monitored and discussed policies and procedures in place. We also identified the individuals who have responsibility for ensuring that the Charity complies with laws and regulations and deals with reporting any issues if they arise. As part of our planning procedures, we assessed the risk of any non-compliance with laws and regulations on the Charity's ability to continue trading and the risk of material misstatement to the accounts.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Our procedures involved the following:

- Enquiries of management and trustees regarding their knowledge of any non-compliance with laws and regulations that could affect the financial statements. As part of these enquiries we also discussed with management whether there have been any known instances, allegations or suspicions of fraud.
- Reviewed filings with the Charity Commission and whether there were any serious incident reports made during the year.
- Review of the safeguarding policy and enquiries to management as to the occurrence of any reportable incidents.
- Reviewed legal and professional costs to identify any possible non-compliance or legal costs in respect of non-compliance.
- Reviewed Board minutes.
- Audited the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.
- Reviewed estimates and judgements made in the accounts for any indication of bias.

Help and Care

Independent Auditor's Report to the Members of Help and Care

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements. This risk increases the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements as we are less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment, collusion, omission or misrepresentation.

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

Use of our report

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

.....
Daniel Tout FCA (Senior Statutory Auditor)
For and on behalf of Francis Clark LLP , Statutory Auditor

Towngate House
2-8 Parkstone Road
Poole
Dorset
BH15 2PW

Date:.....

Help and Care

Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	56,403	-	56,403
Charitable activities	4	264,786	4,328,337	4,593,123
Other trading activities	5	12,668	-	12,668
Investment income	6	13,863	-	13,863
Other income	7	16,112	-	16,112
Total income		363,832	4,328,337	4,692,169
Expenditure on:				
Raising funds		-	-	-
Charitable activities	8	(8,300)	(4,231,697)	(4,239,997)
Total expenditure		(8,300)	(4,231,697)	(4,239,997)
Gains/losses on investment assets		(10,500)	(5,369)	(15,869)
Net income		345,032	91,271	436,303
Transfers between funds		131,760	(131,760)	-
Net movement in funds		476,792	(40,489)	436,303
Reconciliation of funds				
Total funds brought forward		1,936,505	509,747	2,446,052
Total funds carried forward	20	2,413,097	469,258	2,882,355

The notes on pages 19 to 34 form an integral part of these financial statements.

Help and Care

Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	19,416	-	19,416
Charitable activities	4	335,164	3,952,454	4,287,618
Other trading activities	5	2,899	-	2,899
Investment income	6	485	2,750	3,235
Other income	7	138,949	-	138,949
Total income		496,913	3,955,204	4,452,117
Expenditure on:				
Raising funds		(231)	-	(231)
Charitable activities	8	8,539	(3,732,296)	(3,723,757)
Total expenditure		8,308	(3,732,296)	(3,723,988)
Gains/losses on investment assets		1,022	10,198	11,220
Net income		506,243	233,106	739,349
Transfers between funds		147,772	(147,772)	-
Net movement in funds		654,015	85,334	739,349
Reconciliation of funds				
Total funds brought forward		1,282,290	424,413	1,706,703
Total funds carried forward	20	1,936,305	509,747	2,446,052

The notes on pages 19 to 34 form an integral part of these financial statements.

Help and Care

(Registration number: 03187574)

Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	14	7,493	19,345
Investments	15	387,067	402,936
		<u>394,560</u>	<u>422,281</u>
Current assets			
Debtors	16	184,289	466,371
Cash at bank and in hand		<u>2,622,186</u>	<u>2,476,853</u>
		2,806,475	2,943,224
Creditors: Amounts falling due within one year	17	<u>(318,680)</u>	<u>(919,453)</u>
Net current assets		<u>2,487,795</u>	<u>2,023,771</u>
Net assets		<u>2,882,355</u>	<u>2,446,052</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	20	469,258	509,747
Unrestricted income funds			
Unrestricted funds		<u>2,413,097</u>	<u>1,936,305</u>
Total funds	20	<u>2,882,355</u>	<u>2,446,052</u>

The financial statements on pages 15 to 34 were approved by the trustees, and authorised for issue on 9 August 2023 and signed on their behalf by:



M R Sharman
Chief executive officer

Help and Care

Statement of Cash Flows for the Year Ended 31 March 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash income/(expenditure)		436,303	739,349
Adjustments to cash flows from non-cash items			
Depreciation		11,852	3,414
Investment income	6	(13,863)	(3,235)
Profit on disposal of tangible fixed assets		-	(125,000)
Revaluation of investments		(15,869)	(2,936)
		<u>418,423</u>	<u>611,592</u>
Working capital adjustments			
Decrease/(increase) in debtors	16	282,082	20,784
Increase/(decrease) in creditors	17	(87,365)	57,022
Increase/(decrease) in deferred income		(513,408)	308,292
		<u>99,732</u>	<u>997,690</u>
Net cash flows from operating activities			
		<u>99,732</u>	<u>997,690</u>
Cash flows from investing activities			
Interest receivable and similar income	6	13,863	3,235
Sale of tangible fixed assets		-	550,000
Purchase of investments	15	(23,360)	(400,000)
Sale of investments		55,098	163,584
		<u>45,601</u>	<u>316,819</u>
Net cash flows from investing activities			
		<u>45,601</u>	<u>316,819</u>
Net increase/(decrease) in cash and cash equivalents		145,333	1,314,509
Cash and cash equivalents at 1 April		<u>2,476,853</u>	<u>1,162,344</u>
Cash and cash equivalents at 31 March		<u>2,622,186</u>	<u>2,476,853</u>

All of the cash flows are derived from continuing operations during the above two periods.

Help and Care

Notes to the Financial Statements for the Year Ended 31 March 2023

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Help and Care meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The financial statements have been prepared on a going concern basis. The board have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. In the opinion of the board, the charity has sufficient working capital to continue to meet its financial obligations and pay its liabilities as they fall due for the foreseeable future. The budgeted income and expenditure is sufficient for the charity to be able to continue as a going concern and therefore the financial statements have been prepared on a going concern basis.

Income and endowments

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

Help and Care

Notes to the Financial Statements for the Year Ended 31 March 2023

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Grants receivable

Grants relating to revenue are recognised in income over the period in which the related costs are recognised.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Other trading activities

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

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Charitable activities

The charity receives contract income in respect of its charitable activities. Income from local government and other authorities are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Help and Care

Notes to the Financial Statements for the Year Ended 31 March 2023

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £2,000 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Help and Care

Notes to the Financial Statements for the Year Ended 31 March 2023

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Computer equipment	20% straight line
Equipment	15% reducing balance
Motor vehicles	25% reducing balance

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised at the transaction price. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised at the transaction price.

Help and Care

Notes to the Financial Statements for the Year Ended 31 March 2023

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

3 Income from donations and legacies

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Donations and legacies;			
Donations	56,403	56,403	19,416
	56,403	56,403	19,416

4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Core activities and central support	179,748	-	179,748	295,648
Advocacy and self care	-	1,064,417	1,064,417	1,256,403
Healthwatch	-	1,154,073	1,154,073	1,208,638
Healthwatch trading	85,038	-	85,038	39,516
Non clinical health coaching and local prescription	-	2,109,847	2,109,847	1,487,413
	264,786	4,328,337	4,593,123-	4,287,618

Help and Care

Notes to the Financial Statements for the Year Ended 31 March 2023

5 Income from other trading activities

	Unrestricted funds General £	Total funds £	Total 2022 £
Fundraising	12,668	12,668	2,899
	<u>12,668</u>	<u>12,668</u>	<u>2,899</u>

6 Investment income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Interest receivable and similar income;			
Interest receivable on bank deposits	13,863	13,863	3,235
	<u>13,863</u>	<u>13,863</u>	<u>3,235</u>

7 Other income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Sundry	16,112	16,112	13,949
Gains on sale of tangible fixed assets for charity's own use	-	-	125,000
	<u>16,112</u>	<u>16,112</u>	<u>138,949</u>

Help and Care

Notes to the Financial Statements for the Year Ended 31 March 2023

8 Expenditure on charitable activities

	Total 2023 £	Total 2022 £
Staff costs incl. expenses & training	3,807,284	3,355,480
Service costs, including Sitting, volunteer support and bad debts	62,861	48,705
Equipment and van maintenance	4,309	4,819
Depreciation	11,852	3,414
Establishment costs	39,262	39,517
Promotion expenses	22,822	13,671
Office costs	197,849	188,133
Bank charges and interest	3,923	3,181
Irrecoverable VAT relating to partial exemption	15,342	12,051
Professional fees	21,922	8,161
Governance (see note below)	52,571	46,625
	<u>4,239,997</u>	<u>3,723,757</u>

9 Analysis of governance costs

Governance costs

	Total 2023 £	Total 2022 £
Staff costs		
Wages and salaries	36,318	34,312
Audit fees		
Audit of the financial statements	13,500	10,000
Other fees paid to auditors	-	340
Other governance costs	2,753	1,973
	<u>52,571</u>	<u>46,625</u>

Help and Care

Notes to the Financial Statements for the Year Ended 31 March 2023

10 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2023 £	2022 £
Audit fees	13,500	10,000
Profit on disposal of tangible fixed assets	-	(125,000)
Depreciation of fixed assets	11,852	3,414

11 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

£55 (2022: £400) reimbursed expenses were paid to trustees. Trustees waived £351 in expenses during the year.

One trustee received £5,500 (2022: Nil) from the charity for the provision of accountancy services during the year whilst the Director of Finance & Corporate Services was recruited.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

12 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	3,363,278	3,030,021
Social security costs	299,158	245,677
Pension costs	69,279	63,464
Other staff costs	111,887	50,630
	<u>3,843,602</u>	<u>3,389,792</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2023 No	2022 No
Charitable activities	<u>150</u>	<u>143</u>

The number of employees whose emoluments fell within the following bands was:

	2023 No	2022 No
£70,001 - £80,000	-	1
£80,001 - £90,000	<u>1</u>	<u>-</u>

Help and Care

Notes to the Financial Statements for the Year Ended 31 March 2023

The total employee benefits of the key management personnel of the charity were £363,176 (2023 - £343,124).

13 Taxation

The charity is a registered charity and is therefore exempt from taxation.

14 Tangible Fixed Assets

	Furniture, equipment and IT £	Motor vehicles £	Total £
Cost			
At 1 April 2022	51,840	17,459	69,299
Disposals	-	-	-
At 31 March 2023	51,840	17,459	69,299
Depreciation			
At 1 April 2022	38,431	11,523	49,954
Charge for the year	10,368	1,484	11,852
At 31 March 2023	48,799	13,007	61,806
At 31 March 2023	3,041	4,452	7,493
At 31 March 2022	13,409	5,936	19,345

15 Fixed asset investments

	2023 £	2022 £
Other investments	387,067	402,936

Help and Care

Notes to the Financial Statements for the Year Ended 31 March 2023

Other investments

	Listed investments £	Total £
Cost or Valuation		
At 1 April 2022	402,936	402,936
Revaluation	(15,869)	(15,869)
Additions	23,360	23,360
Disposals	(23,360)	(23,360)
At 31 March 2023	387,067	387,067
Net book value		
At 31 March 2023	387,067	387,067
At 31 March 2022	402,936	402,936

16 Debtors

	2023 £	2022 £
Trade debtors	161,221	441,634
Prepayments	23,068	22,426
Other debtors	-	2,311
	184,289	466,371

Help and Care

Notes to the Financial Statements for the Year Ended 31 March 2023

17 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	26,029	12,920
Other taxation and social security	113,029	164,152
Other creditors	-	15,041
Pension scheme creditor	13,534	12,221
Accruals	11,952	47,575
Deferred income	154,136	667,544
	<u>318,680</u>	<u>919,453</u>

	2023 £	2022 £
Deferred income at 1 April 2022	(667,544)	(359,252)
Resources deferred in the period	(43,500)	(667,544)
Amounts released from previous periods	<u>556,908</u>	<u>359,252</u>
Deferred income at year end	<u>(154,136)</u>	<u>(667,544)</u>

18 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £69,279 (2022 - £63,464).

19 Commitments

Other financial commitments

The total amount of other financial commitments not provided in the financial statements was £Nil (2022 - £3,055).

Help and Care

Notes to the Financial Statements for the Year Ended 31 March 2023

20 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 March 2023 £
Unrestricted funds						
<i>General</i>						
General fund	1,836,305	363,832	(8,300)	130,450	(10,500)	2,311,787
<i>Designated</i>						
Dementia Service	100,000	-	-	1,310	-	101,310
Total unrestricted funds	1,936,305	363,832	(8,300)	131,760	(10,500)	2,413,097
Restricted funds						
Involving People	-	212,665	(108,941)	-	-	103,724
Advocacy & Self Care	16,208	252,704	(250,256)	-	-	18,656
Engagement	7,070	-	-	-	-	7,070
Healthwatch/Healthwatch Transitions	95,214	1,154,073	(1,206,081)	-	-	43,206
Dementia Service	101,310	974,513	(875,323)	(101,310)	-	99,190
BACE	182,364	-	-	(30,450)	(5,369)	146,545
Non clinical health coaching and local prescription	107,581	1,734,382	(1,791,096)	-	-	50,867
Total restricted funds	509,747	4,328,337	(4,231,697)	(131,760)	(5,369)	469,258
Total funds	2,446,052	4,692,169	(4,239,997)	-	(15,869)	2,882,355

Help and Care

Notes to the Financial Statements for the Year Ended 31 March 2023

20 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 March 2022 £
Unrestricted funds						
<i>General</i>						
General fund	1,282,290	496,913	8,308	47,772	1,022	1,836,305
<i>Designated</i>						
Dementia Service	-	-	-	100,000	-	100,000
Total unrestricted funds	1,282,290	496,913	8,308	147,772	1,022	1,936,305
Restricted funds						
Information and Carers Service	47,772	-	-	(47,772)	-	-
Advocacy & Self Care	40,405	256,690	(280,887)	-	-	16,208
Engagement	7,070	-	-	-	-	7,070
Healthwatch/Healthwatch Transitions	84,428	1,208,638	(1,197,852)	-	-	95,214
Dementia Service	-	999,713	(798,403)	(100,000)	-	101,310
BACE	171,236	2,750	(1,820)	-	10,198	182,364
Non clinical health coaching and local prescription	73,502	1,487,413	(1,453,334)	-	-	107,581
Total restricted funds	424,413	3,955,204	(3,732,296)	(147,772)	10,198	509,747
Total funds	1,706,703	4,452,117	(3,723,988)	-	11,220	2,446,052

Help and Care

Notes to the Financial Statements for the Year Ended 31 March 2023

The specific purposes for which the funds are to be applied are as follows:

Information and Carers Service:

Carer Training

Funded by Dorset County Council (DCC) on a payment by results arrangement to provide training to unpaid carers. This includes basic Health & Safety, End of Life Care, Dementia & personal care.

Short Breaks Service

DCC funded service for carers enabling them to have access to respite breaks from their caring role. Help & Care liaise between the carers and the domiciliary care provider to coordinate the respite breaks.

Advocacy and Self Care:

Advocacy & Support

Funded from a variety of sources, our range of advocacy services enable vulnerable people to have their voices heard when they are dealing with challenging situations in their lives.

Self-Care - My Health My Way

Funded by the Dorset Clinical Commissioning Group, Help & Care provide Health Coaches to people diagnosed with a long term health condition.

Engagement:

Dorset POPP

DCC initiative providing community engagement and development workers across every locality and parish in Dorset County.

Healthwatch

Local Healthwatch organisations give people a powerful voice and help them to get the best out of their local health and social care services. Whether it's improving services today or helping to shape them for tomorrow. Local Healthwatch is all about local voices being able to influence the delivery and design of local services. Not just people who use them, but anyone who might need to in the future.

BACE:

BACE stands for Bournemouth Association for Care of the Elderly. The fund was previously managed through the BACE charity and was transferred to Help and Care in October 2017 after 60 years of operation.

The traditional use of the funds were grants to residents of Bournemouth over the age of 60, only to individuals and usually up to £200. In exceptional cases they could be to £500.

Dementia Co-ordinator Service

Working in partnership with Dorset Healthcare University NHS Foundation Trust, Dorset Clinical Commissioning Group & Age UK. Help & Care offers support to people with dementia in Dorset via the Memory Assessment Service, Dementia Co-ordinators and Cognitive Stimulation Therapy.

NCHCSP:

Funded by the NHS to provide non-clinical support and interventions in local Primary Care Networks. Our health coaches and social prescribers provide individual and group support to people living with a long-term health condition enabling them to find the skills, confidence, and resources to manage their lives successfully.

Help and Care

Notes to the Financial Statements for the Year Ended 31 March 2023

The transfer from BACE is to reflect the adjustment in values of the fund in prior years.

The transfer from Dementia Service reflects the spend from restricted funds in prior years which had been taken from unrestricted funds.

Involving People

Improving health and care outcomes by involving patients and the public in the design, delivery and transformation of health services. Involving people puts people's voices at the centre of service design, delivery and transformation.

21 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 31 March 2023
	General	Designated		
	£	£	£	£
Tangible fixed assets	7,493	-	-	7,493
Fixed asset investments	240,522	-	146,545	387,067
Current assets	2,382,452	101,310	322,713	2,806,475
Current liabilities	(318,680)	-	-	(318,680)
Total net assets	2,311,787	101,310	469,258	2,882,355

	Unrestricted funds		Restricted funds	Total funds at 31 March 2022
	General	Designated		
	£	£	£	£
Tangible fixed assets	19,345	-	-	19,345
Fixed asset investments	251,022	-	151,914	402,936
Current assets	2,485,391	100,000	357,833	2,943,224
Current liabilities	(919,453)	-	-	(919,453)
Total net assets	1,836,305	100,000	509,747	2,446,052

Help and Care

Notes to the Financial Statements for the Year Ended 31 March 2023

22 Analysis of net funds

	At 1 April 2022 £	Financing cash flows £	At 31 March 2023 £
Cash at bank and in hand	2,476,853	145,333	2,622,186
Net debt	2,476,853	145,333	2,622,186

	At 1 April 2021 £	Financing cash flows £	At 31 March 2022 £
Cash at bank and in hand	1,162,344	1,314,509	2,476,853
Net debt	1,162,344	1,314,509	2,476,853

23 Related party transactions

During the year the charity made the following related party transactions:

Healthwatch Companies

The following Directors and leadership team members are also on the Board of Healthwatch companies:

Mark Sharman - Healthwatch West Sussex

Kathryn Loughnan – Healthwatch Hampshire + Healthwatch West Sussex

During the year income of £1,154,073 (2022: £1,208,638) was received from the Healthwatch Companies. Balances held are restricted fund balances. At the balance sheet date the amount due from Healthwatch Companies was £Nil (2022 - £95,214).

Appendix A to the Board Representation Letter of Help and Care: Definitions

Financial Statements

A complete set of financial statements comprises:

- a balance sheet as at the end of the year/period;
- a statement of financial activities for the year/period;
- a cashflow statement for the year/period; and
- notes, comprising a summary of significant accounting policies and other explanatory information.

Material Matters

Material omissions or misstatements of items are material if they could, individually or collectively, influence the economic decisions that users make on the basis of the financial statements. Materiality depends on the size and nature of the omission or misstatement judged in the surrounding circumstances. The size or nature of the item, or a combination of both, could be the determining factor.

Fraud

Fraudulent financial reporting involves intentional misstatements including omissions of amounts or disclosures in financial statements to deceive financial statement users.

Misappropriation of assets involves the theft of an entity's assets. It is often accompanied by false or misleading records or documents in order to conceal the fact that the assets are missing or have been pledged without proper authorisation.

Error

An error is an unintentional misstatement in financial statements, including the omission of an amount or a disclosure.

Management

For the purposes of this letter, references to "management" should be read as "management and, where appropriate, those charged with governance".

HELP AND CARE

England & Wales - Charity number 1055056

Accounts

Company registration number: 03187574

Charity registration number: 1055056

Help and Care

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2022

Help and Care

Contents

Reference and Administrative Details	1 to 2
Trustees Report	3 to 9
Statement of Trustees' Responsibilities	10
Independent Auditors' Report	11 to 14
Statement of Financial Activities	15 to 16
Balance Sheet	17
Statement of Cash Flows	18
Notes to the Financial Statements	19 to 34

Help and Care

Reference and Administrative Details

Trustees	J A Dawson (Chair) A Bond C M Foreman T C Hayden E J Taylor (resigned 4 October 2021) N Yeo (appointed 4 October 2021)
Secretary	M R Sharman
Senior Management Team	M Sharman, Chief Executive Officer D Persse, Director of Services E Leatherbarrow, Director of Partnerships N Reshamwala, Head of Finance & IT
Principal Office	A49 Aerodrome Studios 2-8 Airfield Road Christchurch Dorset BH24 3TS The charity is incorporated in England and Wales.
Company Registration Number	03187574
Charity Registration Number	1055056
Solicitors	Lester Aldridge Russell House Oxord Road Bournemouth BH8 8EX
Bankers	CAF Bank Limited Kings Hill West Malling Kent 4TA Natwest Plc Commercial Banking 2nd Floor, Heron House 10 Christchurch Road Bournemouth BH1 3NR

Help and Care

Auditor

Francis Clark LLP
Chartered Accountants & Statutory Auditors
Towngate House
2-8 Parkstone Road
Poole
Dorset
BH15 2PW

Help and Care

Trustees Report

The Trustees present their Report, together with the audited Accounts, for the year ended 31 March 2022.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The previous articles of association were adopted when Help and Care was incorporated in 1996. These articles were dated and the members agreed new articles of association in December 2014. The charity is constituted by the Articles of Association as a Registered Charity and as a Company Limited by Guarantee.

Every member undertakes to contribute such amount as may be required (not exceeding £10) to the Charity's assets if it should be wound up.

Directors (Trustees)

The directors of the company are also the charity trustees for the purposes of charity law.

The directors during the year were:

John Dawson (Chair)

Edward Taylor (resigned October 2021)

Ann Bond

Claire Foreman

Terry Hayden

Nicholas Yeo (appointed October 2021)

Membership is open to individuals who apply in the form required by the Directors and are approved by the Directors. New Trustees undergo a comprehensive induction programme. Trustees are recruited via advertising and word-of-mouth.

The Trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 11 of the accounts.

One current Trustee has served more than 9 years on the Board. The Board believe that this is acceptable when balanced with other Trustees serving significantly less than this and the need to have a connection with the organisation's history, roots, and development.

The Trustees have had due regard to the Charity Commissions guidance on public benefit.

Organisational Structure

The Trustees meet at a minimum of 6 times per year in fulfilling their role of governance, financial accountability, approving the Business Plan for the organisation, formulation and review of strategy, holding the Chief Executive to account, and ensuring best practice.

The Audit, Risk and Remuneration Committee meets twice a year to review remuneration policy and set pay levels, review internal controls and risk management arrangements, and review the annual accounts in conjunction with the external auditors before submission to the Trustees.

Responsibility for the delivery of the Business Plan is delegated to the Chief Executive, Mark Sharman.

Help and Care

Trustees Report

Remuneration for key management personnel is set by the board in line with remuneration levels for similar roles in the industry.

The board considers the leadership team (as listed on page 1) to be the key management personnel.

Related Parties

Help and Care is a member of the following companies -

Healthwatch Hampshire C.I.C.

Healthwatch Isle of Wight C.I.C.

Healthwatch West Sussex C.I.C.

Healthwatch Wokingham C.I.C.

Risk Management

The major risks to which the Charity is exposed, as identified by the Trustees, have been reviewed and systems have been established to mitigate those risks. The Trustees have undertaken a full and rigorous review of all areas during the year and a risk register has been established and is updated regularly.

OBJECTIVES AND ACTIVITIES

Purposes and Aims

Our charity's purpose as set out in the objects contained in the company's articles of association are:

The charity's objects ("Objects") are specifically restricted to the following:

- to relieve financial hardship, sickness and poor health amongst elderly people;
- to assist in the treatment and care of people suffering from physical or mental illness or a physical, mental or sensory impairment;
- to provide practical assistance, support and information to people who care for elderly people or people suffering from physical or mental illness or a physical, mental or sensory impairment;
- to relieve poverty, hardship and distress associated with poor health;
- to promote good health and good practice in public health and healthcare; and
- to promote social inclusion for the public benefit by preventing people from becoming socially excluded by reason of old age, physical or mental illness or physical, mental or sensory impairment, relieving the needs of such people and assisting them to integrate into society in particular but not exclusively in the area of benefit.

Review of Activities

Key plans and priorities in the short to medium term are identified as:

1. Help & Care is a strategic influencer and co-creator
2. Help & Care is a sustainable and effective organisation fit for the future
3. Help & Care services are delivered in more communities across Southern England

Help and Care

Trustees Report

Progress on the aims identified last year are as follows:

Diversification of the Help and Care funding base, both in terms of the range of contracts we deliver, social enterprise activity and fundraising

During the year, our reliance on Healthwatch contracts has greatly reduced with increased income in related Healthwatch Trading activity and in advocacy. We are yet to realise the full potential of our fundraising and trading activity but plan to continue to build our work in these areas to support our ongoing sustainability.

We secured the opportunity to deliver dementia services across Dorset through another significant NHS funded contract - ensuring further integration of Help & Care within the local health and social care system.

Due to our strategic positioning across the system, we have secured additional funding for smaller scale, one-off projects or pilot activities - bringing further diversity to our portfolio and utilisation of our knowledge and experience. We have expanded our non-Clinical workforce through strong relationships with Primary Care Networks.

We are pleased that all of the above and our work developing the non-clinical workforce locally, has been recognised and we have secured accreditation with the Personalised Care Institute, under the auspices of the Royal College of General Practitioners. This will enable us to deliver accredited training and development activities to a wider audience, generating new income and opportunities.

Building the business assets and improving sustainability

A key focus has been to build a better understanding of our real cost base for all our infrastructure support services including finance, HR and our advice and information activities. Most of our funding is directed towards our beneficiaries, but our infrastructure ensures that we remain a well-run and governed organisation that is sustainable and robust going forward.

Delivering sustainable Healthwatch models to include work with Partner Healthwatch Community Interest Companies

During the year, we have been able to build on our experience of working with health and social care services during Covid and have delivered more projects working with local communities. Working online (which was required for the majority of the year) makes it much more difficult to hear from people who experience the worst health outcomes, and our teams used a range of approaches to ensure we were able to reflect broader perspectives. Our work on health inequalities has been a strength - our award-winning Community Cash Fund activity is a good example - but we know we need to do even more to ensure we hear from people of all backgrounds. While local authorities continue to have significant funding issues to support Healthwatch, relationships with health organisations means we have received funding to support some additional projects, adding to the sustainability and quality of our impact.

Bringing innovation in supporting people to live the lives they choose and exploiting digital opportunities across all our new and emerging work areas.

We continue to make advances in our use of digital approaches. We have carried out further improvements to our website and supported staff to use handheld devices for more accurate and timely recording of outcomes from case work. Our Customer Relationship Management System remains the cornerstone of our digital approach and during the year we explored new ways of using this sophisticated tool, for tracking new opportunities and for understanding key relationships with stakeholders.

Help and Care

Trustees Report

Our Services, Engagement & Impact

At Help & Care we work hard to promote, provide, and facilitate dignity and independence for the people we engage with. We work with communities to develop robust systems to support their residents. And we are passionate about social justice - advocating and championing for the most vulnerable in society.

Our range of community-based services are flexible and effective enough to reach the most isolated people, whether that isolation is geographical or circumstantial - we enable and empower to provide solutions.

Advocacy

Is at the heart of everything we do, and we have an established presence in Dorset, Bournemouth & Poole providing generic and specialist advocacy for adults. We advocate for over 500 people each year supporting them to deal with a range of issues including safeguarding concerns, financial challenges, family & relationships, and accommodation matters. The bulk of our work is undertaken with our partners at Dorset Advocacy.

Our team and service have secured the Advocacy Quality Performance Mark accreditation.

Self-Care / Self-Management

We continue to develop our collaboration with the local health & social care system in Dorset and are well regarded positively at strategic and service delivery levels.

The self-care / self-management agenda continues to be a priority at national policy level which filters down to local systems, in terms of both strategic priorities and service development / new funding opportunities.

We are confident that these relationships and the collaborative ethos will enable us to continue to deliver at scale.

Dementia Service

Our Dementia Coordinators Service is another local NHS commissioned service designed following a comprehensive review of the local dementia provision for Dorset.

Our team provide a bespoke support service from dementia diagnosis to (potentially) end of life. The service is entering its second year of operation and is meeting all contractual requirements and more.

We aim to utilise our experience of this work to strengthen our credentials as a specialist provider of community-based dementia services.

Carers Services

Although there have been no new contracted opportunities, and what appears to be disinvestment in the area: we continue to deliver bespoke interventions for carers through our advocacy, health coaching and dementia services while delivering a generic offer through our information, advice, and signposting activities. Our dementia related work in this area will be developed further this year.

Volunteering

Across our Healthwatch services, volunteers add significant value to what we can do, sharing their skills, energy, and local knowledge. We have approximately 150 volunteers across our Healthwatch services fulfilling tasks that include engaging with the community, carrying out research projects, delivering local leadership, attending meetings, and helping with administrative tasks.

Help and Care

Trustees Report

The Covid-19 pandemic has led to a radical shift in the way we work, and this has affected volunteers with a reduction in activity and a move to online tasks. Teams have worked hard to keep volunteers involved but this has been challenging as some volunteers do not wish to carry out tasks or meet online. In the last quarter of the year, teams were able to hold face to face meetings with volunteers and we also met to discuss the ongoing roles available, revising our application packs and role descriptions. While next year, more face-to-face activity can resume, some people find online volunteering works well for them and some of the most interesting projects involving volunteers (e.g., reviewing GP websites) have created some real impact and improvements.

Single Point of Access (SPOA)

This service continues to be important in the post Covid world as people remain or become isolated from traditional sources of support and networks and need real time / real people engagement as opposed to online alternatives. Our activity is still at Covid pandemic levels, and we have invested further manpower into the service.

Roots:

Our garden maintenance service is delivered by people recovering from mental ill health as a meaningful activity to support them in their recovery.

In turn, the customer base are elderly or vulnerable people who need support in maintaining their garden to maximise their independence and to remain safe.

The service benefits from annual grants for the Dorset Clinical Commissioning Group and Bournemouth, Christchurch & Poole local authority. This income is reviewed on an annual basis and not guaranteed. Increasingly, there is an expectation for performance reporting, and although this is understandable for accountability, it is disproportionate to the amounts received.

We are committed to this service continuing and expanding by support from income generation through alternative sources.

In addition to above, this year, we are collaborating with professionals from Dorset HealthCare to review the value of the service with a view to making a case for sustainable funding.

Healthwatch

Help and Care remain a large provider of Healthwatch in England both directly and through our work with the independent Community Interest Companies we helped establish. During the year, we were very disappointed to lose the tender for Healthwatch Wokingham Borough, a service we had delivered very successfully in partnership with a local Community Interest Company for 9 years. While contracts have shrunk, competition, particularly from larger organisations, has increased.

During 2021/22, we were able to build on our experience of working remotely and this has led to more collaboration across our teams and with health and care organisations, as meetings are much easier to arrange, and time is used more efficiently. However, teams and volunteers have missed the wider benefits of meeting people face to face and are looking forward to meeting people, particularly in communities, as we know there are some people we do not hear from otherwise.

While remote working brings challenges, the Help & Care network of Healthwatch teams is more collaborative than ever and during the year, we worked as a team to generate more than 7000 responses to a survey on people's experiences of accessing their GP, enabling us to provide local, system and regional insight. This project also involved key staff from Primary Care including GPs, Practice Managers, Commissioners and the Local Medical Committee enabling us to also highlight the challenges faced by people working in what has been the most difficult period in the NHS's history. We will take the learning from this project into more collaborative work on dentistry next year.

Help and Care

Trustees Report

Despite the continuing challenges of Covid, over the year, we carried out a wide range of project work including working with refugees and asylum seekers in Croydon on their health and care needs, hearing from people using remote blood pressure monitoring in Hampshire, emotional wellbeing and mental health support for young people in West Sussex and hearing from South Asian Unpaid Carers in Windsor, Ascot and Maidenhead. Our findings have been passed to providers and commissioners of services and changes have been made as a result. Tracking the impact of the work of Healthwatch has shown what difference feedback from patients and the public can make to services.

Key performance indicators

The key performance indicators reviewed by the board are as follows:

- Face-to-face service income levels
- Volunteer activity levels
- Healthwatch income levels
- Service feedback benchmarks
- Non-contract income levels
- Twitter/Facebook/Website metrics
- Complaints/Compliments

Financial Review

The total incoming resources for the year were £4,452,117 (2021: £3,055,278). Total resources expended were £3,723,988 (2021: £3,179,475), giving a surplus for the year before the revaluation of investments of £728,129 (2021: deficit of £124,197). The net assets at the end of the year total £2,446,052 (2021: £1,706,703). The major funding sources are set out in note 2-5 to the financial statements and the expenditure set out in notes 6 to 13.

The principal risks and uncertainties are possible reductions in public funding and contract base vulnerability and over reliance on one contract type for funding. These are also the factors likely to affect financial performance and position. A risk management log has been created to review and quantify these risks, enabling the board to act to mitigate them.

Reserves Policy

Help and Care are aiming to establish unrestricted reserves at a minimum level of 3 months and a maximum of 9 months' costs. The relevant costs are those to maintain Help and Care's services. The Trustees may establish designated reserves for specific contingencies and asset replacement, where necessary.

At the year-end unrestricted and undesignated reserves were £1,836,305 and represent approximately 5.9 months' total costs which are deemed sufficient.

Plans for the Future Period

Key plans and priorities in the short to medium term remain as set out above. During 2022-23 our priorities will include the following:

People and Communities Living the Lives they Choose

- Sustainable and effective organisation fit for the future
- Strategic Influencer, collaborator, and Co-Creator
- Services delivered in more communities across Southern England

Help and Care

Trustees Report

Small company provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 8 November 2022 and signed on its behalf by:

.....
M R Sharman
Chief Executive Officer

.....
J A Dawson (Chair)
Trustee

Help and Care

Statement of Trustees' Responsibilities

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

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 8 November 2022 and signed on its behalf by:

.....
M R Sharman
Chief Executive Officer

.....
J A Dawson (Chair)
Trustee

Help and Care

Independent Auditor's Report to the Members of Help and Care

Opinion

We have audited the financial statements of Help and Care (the 'charity') for the year ended 31 March 2022, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Help and Care

Independent Auditor's Report to the Members of Help and Care

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees Report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 10), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

Help and Care

Independent Auditor's Report to the Members of Help and Care

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

As part of our audit planning we obtained an understanding of the legal and regulatory framework that is applicable to the Charity. We gained an understanding of the Charity and the sector in which the Charity operates as part of this assessment to identify the key laws and regulations affecting the Charity. As part of this, we reviewed the Charity's website for an indication of any regulations in place and discussed these with the relevant individuals responsible for compliance. The key regulations we identified were Charity legislation, health and safety regulations and breaches of The General Data Protection Regulation ("GDPR"). We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011 and Charities SORP - FRS 102.

We discussed with management and trustees how the compliance with these laws and regulations is monitored and discussed policies and procedures in place. We also identified the individuals who have responsibility for ensuring that the Charity complies with laws and regulations and deals with reporting any issues if they arise. As part of our planning procedures, we assessed the risk of any non-compliance with laws and regulations on the Charity's ability to continue trading and the risk of material misstatement to the accounts.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Our procedures involved the following:

- Enquiries of management and trustees regarding their knowledge of any non-compliance with laws and regulations that could affect the financial statements. As part of these enquiries we also discussed with management whether there have been any known instances, allegations or suspicions of fraud.
- Reviewed filings with the Charity Commission and whether there were any serious incident reports made during the year.
- Discussed with management if any health and safety incidents have been recorded during the year.
- Review of the GDPR policy and enquiries to management as to the occurrence of any reportable breaches.
- Reviewed legal and professional costs to identify any possible non-compliance or legal costs in respect of non-compliance.
- Reviewed Board minutes.
- Audited the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.
- Reviewed estimates and judgements made in the accounts for any indication of bias.

Help and Care

Independent Auditor's Report to the Members of Help and Care

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements. This risk increases the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements as we are less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment, collusion, omission or misrepresentation.

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

Use of our report

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

.....
Daniel Tout FCA (Senior Statutory Auditor)
For and on behalf of Francis Clark LLP , Statutory Auditor

Towngate House
2-8 Parkstone Road
Poole
Dorset
BH15 2PW

28 November 2022

Help and Care

Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	19,416	-	19,416
Charitable activities	4	335,164	3,952,454	4,287,618
Other trading activities	5	2,899	-	2,899
Investment income	6	485	2,750	3,235
Other income	7	138,949	-	138,949
Total income		<u>496,913</u>	<u>3,955,204</u>	<u>4,452,117</u>
Expenditure on:				
Raising funds		(231)	-	(231)
Charitable activities	8	<u>8,539</u>	<u>(3,732,296)</u>	<u>(3,723,757)</u>
Total expenditure		8,308	(3,732,296)	(3,723,988)
Gains/losses on investment assets		<u>1,022</u>	<u>10,198</u>	<u>11,220</u>
Net income		506,243	233,106	739,349
Transfers between funds		<u>147,772</u>	<u>(147,772)</u>	<u>-</u>
Net movement in funds		654,015	85,334	739,349
Reconciliation of funds				
Total funds brought forward		<u>1,282,290</u>	<u>424,413</u>	<u>1,706,703</u>
Total funds carried forward	20	<u><u>1,936,305</u></u>	<u><u>509,747</u></u>	<u><u>2,446,052</u></u>

The notes on pages 19 to 34 form an integral part of these financial statements.

Help and Care

Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	42,646	-	42,646
Charitable activities	4	252,241	2,742,762	2,995,003
Other trading activities	5	849	-	849
Investment income	6	3,286	-	3,286
Other income	7	13,494	-	13,494
Total income		<u>312,516</u>	<u>2,742,762</u>	<u>3,055,278</u>
Expenditure on:				
Raising funds		(1,946)	-	(1,946)
Charitable activities	8	<u>(328,048)</u>	<u>(2,849,481)</u>	<u>(3,177,529)</u>
Total expenditure		<u>(329,994)</u>	<u>(2,849,481)</u>	<u>(3,179,475)</u>
Gains/losses on investment assets		-	37,507	37,507
Net expenditure		<u>(17,478)</u>	<u>(69,212)</u>	<u>(86,690)</u>
Net movement in funds		(17,478)	(69,212)	(86,690)
Reconciliation of funds				
Total funds brought forward		<u>1,299,768</u>	<u>493,625</u>	<u>1,793,393</u>
Total funds carried forward	20	<u>1,282,290</u>	<u>424,413</u>	<u>1,706,703</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 20.

Help and Care

(Registration number: 03187574)
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	14	19,345	447,759
Investments	15	<u>402,936</u>	<u>163,584</u>
		<u>422,281</u>	<u>611,343</u>
Current assets			
Debtors	16	466,371	487,155
Cash at bank and in hand		<u>2,476,853</u>	<u>1,162,344</u>
		2,943,224	1,649,499
Creditors: Amounts falling due within one year	17	<u>(919,453)</u>	<u>(554,139)</u>
Net current assets		<u>2,023,771</u>	<u>1,095,360</u>
Net assets		<u>2,446,052</u>	<u>1,706,703</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	20	509,747	424,413
Unrestricted income funds			
Unrestricted funds		<u>1,936,305</u>	<u>1,282,290</u>
Total funds	20	<u>2,446,052</u>	<u>1,706,703</u>

The financial statements on pages 15 to 34 were approved by the trustees, and authorised for issue on 8 November 2022 and signed on their behalf by:

.....
M R Sharman
Chief Executive Officer

Help and Care

Statement of Cash Flows for the Year Ended 31 March 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net cash income/(expenditure)		739,349	(86,690)
Adjustments to cash flows from non-cash items			
Depreciation		3,414	4,017
Investment income	6	(3,235)	(3,286)
Profit on disposal of tangible fixed assets		(125,000)	-
Revaluation of investments		(2,936)	(37,507)
		<u>611,592</u>	<u>(123,466)</u>
Working capital adjustments			
Decrease/(increase) in debtors	16	20,784	(398,224)
Increase/(decrease) in creditors	17	57,022	(6,898)
Increase in deferred income		<u>308,292</u>	<u>238,914</u>
Net cash flows from operating activities		<u>997,690</u>	<u>(289,674)</u>
Cash flows from investing activities			
Interest receivable and similar income	6	3,235	3,286
Sale of tangible fixed assets		550,000	-
Disposal of investments in subsidiary undertakings		-	500
Purchase of investments	15	(400,000)	-
Sale of investments		<u>163,584</u>	<u>-</u>
Net cash flows from investing activities		<u>316,819</u>	<u>3,786</u>
Net increase/(decrease) in cash and cash equivalents		1,314,509	(285,888)
Cash and cash equivalents at 1 April		<u>1,162,344</u>	<u>1,448,232</u>
Cash and cash equivalents at 31 March		<u><u>2,476,853</u></u>	<u><u>1,162,344</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

Help and Care

Notes to the Financial Statements for the Year Ended 31 March 2022

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Help and Care meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The financial statements have been prepared on a going concern basis. As explained in the trustee report the board have considered the uncertainty relating to the coronavirus pandemic, cost of living crisis and the impact on the charity's operations and finances in the short to medium term. The board have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. In the opinion of the board, the charity has sufficient working capital to continue to meet its financial obligations and pay its liabilities as they fall due for the foreseeable future. The budgeted income and expenditure is sufficient for the charity to be able to continue as a going concern and therefore the financial statements have been prepared on a going concern basis.

Income and endowments

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

Help and Care

Notes to the Financial Statements for the Year Ended 31 March 2022

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Grants receivable

Grants relating to revenue are recognised in income over the period in which the related costs are recognised.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Other trading activities

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

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Charitable activities

The charity receives contract income in respect of its charitable activities. Income from local government and other authorities are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Help and Care

Notes to the Financial Statements for the Year Ended 31 March 2022

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £2,000 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Help and Care

Notes to the Financial Statements for the Year Ended 31 March 2022

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Computer equipment	20% straight line
Equipment	15% reducing balance
Motor vehicles	25% reducing balance

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised at the transaction price. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised at the transaction price.

Help and Care

Notes to the Financial Statements for the Year Ended 31 March 2022

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

3 Income from donations and legacies

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Donations and legacies;			
Donations	19,416	19,416	7,688
Grants, including capital grants;			
Government grants	-	-	34,958
	<u>19,416</u>	<u>19,416</u>	<u>42,646</u>

4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Core activities and central support	295,648	-	295,648	234,846
Advocacy and self care	-	1,256,403	1,256,403	212,985
Healthwatch	-	1,208,638	1,208,638	1,294,609
Healthwatch trading	39,516	-	39,516	17,395
Non clinical health coaching and local prescription	-	1,487,413	1,487,413	1,235,168
	<u>335,164</u>	<u>3,952,454</u>	<u>4,287,618</u>	<u>2,995,003</u>

Help and Care

Notes to the Financial Statements for the Year Ended 31 March 2022

5 Income from other trading activities

	Unrestricted funds General £	Total funds £	Total 2021 £
Fundraising	2,899	2,899	849
	<u>2,899</u>	<u>2,899</u>	<u>849</u>

6 Investment income

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Interest receivable and similar income;				
Interest receivable on bank deposits	485	2,750	3,235	3,286
	<u>485</u>	<u>2,750</u>	<u>3,235</u>	<u>3,286</u>

7 Other income

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Sundry	13,949	13,949	13,494
Gains on sale of tangible fixed assets for charity's own use	125,000	125,000	-
	<u>138,949</u>	<u>138,949</u>	<u>13,494</u>

Help and Care

Notes to the Financial Statements for the Year Ended 31 March 2022

8 Expenditure on charitable activities

	Total 2022 £	Total 2021 £
Staff costs incl. expenses & training	3,355,480	2,778,163
Service costs, including Sitting, volunteer support and bad debts	48,705	44,497
Equipment and van maintenance	4,819	12,973
Depreciation	3,414	4,017
Establishment costs	39,517	65,832
Promotion expenses	13,671	13,315
Office costs	188,133	176,327
Bank charges and interest	3,181	2,771
Irrecoverable VAT relating to partial exemption	12,051	14,815
Professional fees	8,161	16,558
Governance (see note below)	46,625	48,261
	<u>3,723,757</u>	<u>3,177,529</u>

9 Analysis of governance costs

Governance costs

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Staff costs			
Wages and salaries	34,312	34,312	34,596
Audit fees			
Audit of the financial statements	10,000	10,000	9,200
Other fees paid to auditors	340	340	3,261
Other governance costs	1,973	1,973	1,204
	<u>46,625</u>	<u>46,625</u>	<u>48,261</u>

Help and Care

Notes to the Financial Statements for the Year Ended 31 March 2022

10 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2022 £	2021 £
Audit fees	10,000	9,200
Profit on disposal of tangible fixed assets	(125,000)	-
Depreciation of fixed assets	<u>3,414</u>	<u>4,017</u>

11 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

During the year £400 (2021: £1,204) reimbursed expenses were paid to trustees'.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

12 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	3,030,021	2,520,769
Social security costs	245,677	205,300
Pension costs	63,464	50,235
Other staff costs	<u>50,630</u>	<u>36,455</u>
	<u>3,389,792</u>	<u>2,812,759</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2022 No	2021 No
Charitable activities	<u>143</u>	<u>120</u>

The number of employees whose emoluments fell within the following bands was:

	2022 No	2021 No
£70,001 - £80,000	<u>1</u>	<u>1</u>

Help and Care

Notes to the Financial Statements for the Year Ended 31 March 2022

The total employee benefits of the key management personnel of the charity were £343,124 (2021 - £345,959).

13 Taxation

The charity is a registered charity and is therefore exempt from taxation.

14 Tangible fixed assets

	Land and buildings £	Furniture, equipment and IT £	Motor vehicles £	Total £
Cost				
At 1 April 2021	425,000	51,840	17,459	494,299
Disposals	<u>(425,000)</u>	<u>-</u>	<u>-</u>	<u>(425,000)</u>
At 31 March 2022	<u>-</u>	<u>51,840</u>	<u>17,459</u>	<u>69,299</u>
Depreciation				
At 1 April 2021	-	36,065	10,475	46,540
Charge for the year	<u>-</u>	<u>2,366</u>	<u>1,048</u>	<u>3,414</u>
At 31 March 2022	<u>-</u>	<u>38,431</u>	<u>11,523</u>	<u>49,954</u>
Net book value				
At 31 March 2022	<u>-</u>	<u>13,409</u>	<u>5,936</u>	<u>19,345</u>
At 31 March 2021	<u>425,000</u>	<u>15,775</u>	<u>6,984</u>	<u>447,759</u>

15 Fixed asset investments

	2022 £	2021 £
Other investments	<u>402,936</u>	<u>163,584</u>

Help and Care

Notes to the Financial Statements for the Year Ended 31 March 2022

Other investments

	Listed investments £	Total £
Cost or Valuation		
At 1 April 2021	163,584	163,584
Revaluation	2,936	2,936
Additions	400,000	400,000
Disposals	(163,584)	(163,584)
At 31 March 2022	<u>402,936</u>	<u>402,936</u>
Net book value		
At 31 March 2022	<u>402,936</u>	<u>402,936</u>
At 31 March 2021	<u>163,584</u>	<u>163,584</u>

16 Debtors

	2022 £	2021 £
Trade debtors	441,634	465,040
Prepayments	22,426	21,658
Other debtors	<u>2,311</u>	<u>457</u>
	<u>466,371</u>	<u>487,155</u>

Help and Care

Notes to the Financial Statements for the Year Ended 31 March 2022

17 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	12,920	14,593
Other taxation and social security	164,152	141,503
Other creditors	15,041	16,807
Pension scheme creditor	12,221	10,209
Accruals	47,575	11,775
Deferred income	667,544	359,252
	<u>919,453</u>	<u>554,139</u>

	2022 £	2021 £
Deferred income at 1 April 2021	(359,252)	(120,338)
Resources deferred in the period	(667,544)	(359,252)
Amounts released from previous periods	359,252	120,338
Deferred income at year end	<u>(667,544)</u>	<u>(359,252)</u>

18 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £63,464 (2021 - £50,235).

19 Commitments

Other financial commitments

The total amount of other financial commitments not provided in the financial statements was £3,055 (2021 - £3,713).

Help and Care

Notes to the Financial Statements for the Year Ended 31 March 2022

20 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 March 2022 £
Unrestricted funds						
<i>General</i>						
General fund	1,282,290	496,913	8,308	47,772	1,022	1,836,305
<i>Designated</i>						
Dementia Service	-	-	-	100,000	-	100,000
Total unrestricted funds	<u>1,282,290</u>	<u>496,913</u>	<u>8,308</u>	<u>147,772</u>	<u>1,022</u>	<u>1,936,305</u>
Restricted funds						
Information and Carers Service	47,772	-	-	(47,772)	-	-
Advocacy & Self Care	40,405	256,690	(280,887)	-	-	16,208
Dementia Service	-	999,713	(798,403)	(100,000)	-	101,310
Engagement	7,070	-	-	-	-	7,070
Healthwatch/Healthwatch Transistions	84,428	1,208,638	(1,197,852)	-	-	95,214
BACE	171,236	2,750	(1,820)	-	10,198	182,364
Non clinical health coaching and local prescription	73,502	1,487,413	(1,453,334)	-	-	107,581
Total restricted funds	<u>424,413</u>	<u>3,955,204</u>	<u>(3,732,296)</u>	<u>(147,772)</u>	<u>10,198</u>	<u>509,747</u>
Total funds	<u><u>1,706,703</u></u>	<u><u>4,452,117</u></u>	<u><u>(3,723,988)</u></u>	<u><u>-</u></u>	<u><u>11,220</u></u>	<u><u>2,446,052</u></u>

Help and Care

Notes to the Financial Statements for the Year Ended 31 March 2022

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 March 2021 £
Unrestricted funds						
<i>General</i>						
General fund	1,261,768	312,516	(329,994)	38,000	-	1,282,290
<i>Designated</i>						
Building maintenance	38,000	-	-	(38,000)	-	-
Total unrestricted funds	<u>1,299,768</u>	<u>312,516</u>	<u>(329,994)</u>	<u>-</u>	<u>-</u>	<u>1,282,290</u>
Restricted						
Information and Carers Service	47,772	-	-	-	-	47,772
Advocacy & Self Care	47,865	212,985	(220,445)	-	-	40,405
Engagement	59,314	-	(52,244)	-	-	7,070
Healthwatch/Healthwatch Transistions	108,130	1,294,609	(1,318,311)	-	-	84,428
BACE	136,799	-	(3,070)	-	37,507	171,236
Non clinical health coaching and local prescription	93,745	1,235,168	(1,255,411)	-	-	73,502
Total restricted funds	<u>493,625</u>	<u>2,742,762</u>	<u>(2,849,481)</u>	<u>-</u>	<u>37,507</u>	<u>424,413</u>
Total funds	<u>1,793,393</u>	<u>3,055,278</u>	<u>(3,179,475)</u>	<u>-</u>	<u>37,507</u>	<u>1,706,703</u>

Help and Care

Notes to the Financial Statements for the Year Ended 31 March 2022

The specific purposes for which the funds are to be applied are as follows:

Information and Carers Service:

Carer Training

Funded by Dorset County Council (DCC) on a payment by results arrangement to provide training to unpaid carers. This includes basic Health & Safety, End of Life Care, Dementia & personal care.

Short Breaks Service

DCC funded service for carers enabling them to have access to respite breaks from their caring role. Help & Care liaise between the carers and the domiciliary care provider to coordinate the respite breaks.

Carer's Individual Support Scheme

Another DCC funded service where Help & Care administer a grant on their behalf for the benefit of Carers in the Dorset area. Due to come to an end in September '16.

Advocacy and Self Care:

Advocacy & Support

Funded from a variety of sources, our range of advocacy services enable vulnerable people to have their voices heard when they are dealing with challenging situations in their lives.

Dorset Macmillan Advocacy

A specialist advocacy service funded by Macmillan for people dealing with a cancer diagnosis who receive support and guidance from a cohort of volunteers who are in recovery from cancer.

Self-Care - My Health My Way

Funded by the Dorset Clinical Commissioning Group, Help & Care provide Health Coaches to people diagnosed with a long term health condition.

Engagement:

Dorset POPP

DCC initiative providing community engagement and development workers across every locality and parish in Dorset County.

Healthwatch

Local Healthwatch organisations give people a powerful voice and help them to get the best out of their local health and social care services. Whether it's improving services today or helping to shape them for tomorrow. Local Healthwatch is all about local voices being able to influence the delivery and design of local services. Not just people who use them, but anyone who might need to in the future.

BACE:

BACE stands for Bournemouth Association for Care of the Elderly. The fund was previously managed through the BACE charity and was transferred to Help and Care in October 2017 after 60 years of operation.

The traditional use of the funds were:

- Grants to residents of Bournemouth over the age of 60.
- Only Grants to individuals, not organisations or to provide services

Help and Care

Notes to the Financial Statements for the Year Ended 31 March 2022

- Small Grants that make maximum impact. BACE Grants have tended to be for under £200 and in exceptional circumstances up to £500.

NCHCSP:

Funded by the NHS to provide non-clinical support and interventions in local Primary Care Networks. Our health coaches and social prescribers provide individual and group support to people living with a long-term health condition enabling them to find the skills, confidence, and resources to manage their lives successfully.

The transfer from Information and Carers Service relates to contract underspends which are transferred to general unrestricted funds as the services have ceased.

The transfer from Dementia Service relates to year one contract underspend which the trustees have designated for the same purpose.

21 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 31 March 2022
	General	Designated		
	£	£	£	£
Tangible fixed assets	19,345	-	-	19,345
Fixed asset investments	251,022	-	151,914	402,936
Current assets	2,485,391	100,000	357,833	2,943,224
Current liabilities	(919,453)	-	-	(919,453)
Total net assets	1,836,305	100,000	509,747	2,446,052

	Unrestricted funds	Restricted funds	Total funds at 31 March 2021
	General		
	£	£	£
Tangible fixed assets	447,759	-	447,759
Fixed asset investments	-	163,584	163,584
Current assets	1,225,086	260,729	1,485,815
Current liabilities	(554,139)	-	(554,139)
Total net assets	1,118,706	424,313	1,543,019

Help and Care

Notes to the Financial Statements for the Year Ended 31 March 2022

22 Analysis of net funds

	At 1 April 2021 £	Financing cash flows £	At 31 March 2022 £
Cash at bank and in hand	1,162,344	1,314,509	2,476,853
Net debt	<u>1,162,344</u>	<u>1,314,509</u>	<u>2,476,853</u>

	At 1 April 2020 £	Financing cash flows £	At 31 March 2021 £
Cash at bank and in hand	1,448,232	(285,888)	1,162,344
Net debt	<u>1,448,232</u>	<u>(285,888)</u>	<u>1,162,344</u>

23 Related party transactions

During the year the charity made the following related party transactions:

Healthwatch Companies

The following Directors and leadership team members are also on the Board of Healthwatch companies:

Mark Sharman - Healthwatch West Sussex + Healthwatch Wokingham

Emma Leatherbarrow – Healthwatch Slough, Healthwatch Hampshire + Healthwatch West Sussex

During the year income of £1,208,638 (2021: £1,294,609) was received from the Healthwatch Companies. Balances held are restricted fund balances. At the balance sheet date the amount due from Healthwatch Companies was £95,214 (2021 - £84,428).