

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

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# 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](http://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 £
<b>Income and Endowments from:</b>				
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
<b>Expenditure on:</b>				
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
<b>Reconciliation of funds</b>				
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 £
<b>Income and Endowments from:</b>				
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
<b>Expenditure on:</b>				
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
<b>Reconciliation of funds</b>				
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 £
<b>Fixed assets</b>			
Tangible assets	14	7,493	19,345
Investments	15	387,067	402,936
		<u>394,560</u>	<u>422,281</u>
<b>Current assets</b>			
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
<b>Creditors: Amounts falling due within one year</b>	17	<u>(318,680)</u>	<u>(919,453)</u>
<b>Net current assets</b>		<u>2,487,795</u>	<u>2,023,771</u>
<b>Net assets</b>		<u>2,882,355</u>	<u>2,446,052</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds	20	469,258	509,747
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>2,413,097</u>	<u>1,936,305</u>
<b>Total funds</b>	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 £
<b>Cash flows from operating activities</b>			
Net cash income/(expenditure)		436,303	739,349
<b>Adjustments to cash flows from non-cash items</b>			
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>
<b>Working capital adjustments</b>			
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>
<b>Net cash flows from operating activities</b>			
		<u>99,732</u>	<u>997,690</u>
<b>Cash flows from investing activities</b>			
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>
<b>Net cash flows from investing activities</b>			
		<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

	<b>Total 2023 £</b>	<b>Total 2022 £</b>
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

	<b>Total 2023 £</b>	<b>Total 2022 £</b>
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 £
<b>Staff costs during the year were:</b>		
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

	<b>Furniture, equipment and IT £</b>	<b>Motor vehicles £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 April 2022	51,840	17,459	69,299
Disposals	-	-	-
At 31 March 2023	51,840	17,459	69,299
<b>Depreciation</b>			
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

	<b>2023 £</b>	<b>2022 £</b>
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 £
<b>Cost or Valuation</b>		
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
<b>Net book value</b>		
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 £
<b>Unrestricted funds</b>						
<i><b>General</b></i>						
General fund	1,836,305	363,832	(8,300)	130,450	(10,500)	2,311,787
<i><b>Designated</b></i>						
Dementia Service	100,000	-	-	1,310	-	101,310
<b>Total unrestricted funds</b>	<b>1,936,305</b>	<b>363,832</b>	<b>(8,300)</b>	<b>131,760</b>	<b>(10,500)</b>	<b>2,413,097</b>
<b>Restricted funds</b>						
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
<b>Total restricted funds</b>	<b>509,747</b>	<b>4,328,337</b>	<b>(4,231,697)</b>	<b>(131,760)</b>	<b>(5,369)</b>	<b>469,258</b>
<b>Total funds</b>	<b>2,446,052</b>	<b>4,692,169</b>	<b>(4,239,997)</b>	<b>-</b>	<b>(15,869)</b>	<b>2,882,355</b>



## 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 £
<b>Unrestricted funds</b>						
<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
<b>Total unrestricted funds</b>	<b>1,282,290</b>	<b>496,913</b>	<b>8,308</b>	<b>147,772</b>	<b>1,022</b>	<b>1,936,305</b>
<b>Restricted funds</b>						
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
<b>Total restricted funds</b>	<b>424,413</b>	<b>3,955,204</b>	<b>(3,732,296)</b>	<b>(147,772)</b>	<b>10,198</b>	<b>509,747</b>
<b>Total funds</b>	<b>1,706,703</b>	<b>4,452,117</b>	<b>(3,723,988)</b>	<b>-</b>	<b>11,220</b>	<b>2,446,052</b>

## 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".