

Registered number: 08397315
Charity number: 1154672

AMENDED ACCOUNTS
YOUR VOICE IN HEALTH & SOCIAL CARE
(A Company Limited by Guarantee)

Trustees' Report and Financial Statements

For the year ended 31 March 2021



YOUR VOICE IN HEALTH & SOCIAL CARE
(A Company Limited by Guarantee)

Contents

	Page
Reference and Administrative Details of the Company, its Trustees and Advisers	1
Trustees' Report	2-9
Independent Auditors' Report on the Financial Statements	10-12
Consolidated Statement of Financial Activities	13
Consolidated Balance Sheet	14- 15
Company Balance Sheet	16-17
Consolidated Statement of Cash Flows	18
Notes to the Financial Statements	19- 34

YOUR VOICE IN HEALTH & SOCIAL CARE
(A Company Limited by Guarantee)

Reference and Administrative Details of the Company, its Trustees and Advisers
For the year ended 31 March 2021

Trustees S Clark, Chair
R Hardy-King (Resigned 14 July 2020)
R Jones
N. Hervey
S. Sharma (appointed 1 July 2020)
H. Kaur (resigned 30 November 2021)

Company registered number 08397315

Charity registered number 1154672

Registered office 45 St. Marys Road
London
England
W55RG

Independent auditors Xeinadin Audit Limited
12 Conqueror Court
Sittingbourne
ME10 5BH

YOUR VOICE IN HEALTH & SOCIAL CARE
(A Company Limited by Guarantee)

Trustees' Report
For the year ended 31 March 2021

The Trustees present their annual report together with the audited financial statements of the Company for the 1 April 2020 to 31 March 2021. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the group and the Company qualify as small under section 383 of the Companies Act 2006, the Group Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Objectives and aims for the public benefit

The objects of the charity (the "Objects") are:-

The advancement of health and the relief of those in need by reason of youth, age, ill-health, disability or financial hardship by:

- a) Providing information and advice to the general public about local health and social care services; and
- b) Making the views and experiences of members of the general public known to health and social care providers; and
- c) Enabling local people to have a voice in the development, delivery and equality of access to local health and care services and facilities; and
- d) Providing training and the development of skills for volunteers and the wider community in understanding, scrutinizing, reviewing and monitoring local health and care services and facilities;

To promote citizenship, community development, and social inclusion for the public good and the improvement of health and social care and other relevant related public services; and

To further such other exclusively charitable purposes according to the law of England and Wales as the Trustees in their absolute discretion from time to time determine.

In setting these objectives, the Trustees have had due regard to public benefit guidance published by the Charity Commission, in accordance with their duty under section 17 of the Charities Act 2011.

YOUR VOICE IN HEALTH & SOCIAL CARE
(A Company Limited by Guarantee)

Trustees' Report (continued)
For the year ended 31 March 2021

Objectives and activities (continued)

b. Activities Undertaken

The charity has now been established and funded for six full years. During 2020/21 the charity continued to successfully deliver services by:

1. Engaging with the views of people about their needs and experience of local care services;
2. Establishing YVHSC as an effective organisation.
3. Scrutinising local care services;
4. Ensuring the promotion of continuous improvement of health and social care services;
5. Making the views of residents and their experience of care known to Healthwatch England and the Care Quality Commission (CQC);
6. Ensuring the care services meet the long-term care needs of the people of London and reduce inequalities in care.

YOUR VOICE IN HEALTH & SOCIAL CARE

(A Company Limited by Guarantee)

Trustees' Report (continued) For the year ended 31 March 2021

Objectives and activities (continued)

Achievements and performance

a. During 2020/21 YVHSC has:

1. Carers Lewisham (Company Number 03681548) has become established as a wholly owned subsidiary of Your Voice in Health and Social Care governed under the existing structure of YVHSC. Carers Lewisham maintains a management committee but all aspects of governance, staffing, contracts and finance are the sole responsibility of the YVHSC governance structure. The Carers Lewisham Management Committee is an advisory board to steer the strategic direction of the subsidiary organisation. Through this structure Carers Lewisham has continued to grow and expand capacity.
2. Through the subsidiary agreement YVHSC have further underpinned Young Carers support and sought to establish further Carers Services.
3. YVHSC have secured existing contracts in Bromley and Ealing for a further 6 and 5 years respectively.
4. YVHSC have expanded provision to include The Hammersmith and Fulham Special Educational Needs and Disabilities Information Advice and Support Services (SENDIASS). This represents an important step into SENDIASS provision that is a statutory requirement.
5. YVHSC have secured the Ealing Carers Support Service that is due to commence in April 2022.
6. YVHSC have successfully secured continued commissioning for a digital feedback centre to increase our overall patient feedback to approximately 5,000 experiences per Healthwatch. YVHSC have recruited a Patient Experience Manager specifically to work with this platform and gather patient experiences.
7. YVHSC now have a significant voluntary presence with 19 volunteer roles available resulting in over 15,000 hours of volunteer input in 2020/2021. YVHSC have now incorporated a Volunteer and Training Hub to better support volunteer coordination and deliver training across the organisation.
8. YVHSC are a partner organisation in the Government's Kickstarter programme and are rolling out participatory roles across 8 London Boroughs.
9. YVHSC's Emerging Communities Programme, supported by volunteers, is pioneering active engagement with newer and harder to reach communities to minimise isolation and reduce inequalities in health and social care provision. This programme is being promoted throughout London

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

YOUR VOICE IN HEALTH & SOCIAL CARE

(A Company Limited by Guarantee)

Trustees' Report (continued) For the year ended 31 March 2021

b. Reserves policy

The Trustees consider that the maximum level of reserves should be approximately six months of total recurring expenditure, equating to £248,000 for 2021. In line with Charity Commission recommendations we will focus on making provisions for unrestricted reserves and ensuring the levels remain adequate to ensure the following:

- A. Continuity of service to the people in Hounslow, Ealing, Waltham Forest and Bromley
- B. Funding of the on-going business and its sustained long-term future.
- C. Funding of new projects.
- D. Funding for specific proposed capital expenditure.
- E. Protection of employees' jobs.
- F. Provision for rises in statutory charges i.e. NI and Business Rates.

In addition, there are certain underlying needs identified by the Trustees, which are explained below.

The Trustees deem it necessary to set aside cover for the loss or reduction of statutory or other funding of specific projects and to provide for any such project that suffers accordingly.

Generally, projects are funded on a two-year basis and it will be our policy to set aside reserves for where funding is not renewed.

The Trustees, aware of the responsibility, have taken, and will continue to take, every step available to obtain, where possible, the increased funding necessary to continue their operation or provide for closure costs. i.e. statutory redundancy payments in the case of failed or insufficient funding.

The board of Trustees will continue to monitor the levels of all reserves and reviews will be made on a quarterly basis, using, where available, the latest budget information.

As at 31 March 2021, the charity held reserves of £973,101 (2020: £11339647) of which £270,274 (2020: £436,000) related to restricted funds. Plans are in place to seek new funding streams in the coming years, which are expected to improve the charity's free reserve position.

c. Remuneration of key management

The remuneration of management is benchmarked against other comparable organisations identified both on income and accountability; special attention is given to the organisations responsibilities as a deliverer of statutory responsibilities. In the case of the Chief Executive the salary is adjusted on previous experience and incorporates a bonus structure based on performance.

d. Fundraising

The charity does not undertake fundraising activities

e. Risk Management

The Board has instructed the Chief Executive to conduct a review of the major risks to which the charity is exposed. A risk register has been established and will be updated annually. The key risks faced by the charity include the cessation of the Healthwatch Hounslow agreement. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. This has led to the organisation implementing a system of emergency procedures and contingency plans. Procedures are in place to ensure compliance with health and safety of staff, volunteers and clients. The Board is committed to ensuring consistent quality of delivery for all operational aspects of the charity. A key element in the management of financial risk is the continued working with an independent accounting service and the setting of the reserves policy and its regular review by the Trustee Board.

Structure, governance and management

YOUR VOICE IN HEALTH & SOCIAL CARE
(A Company Limited by Guarantee)

Trustees' Report (continued)
For the year ended 31 March 2021

Structure, governance and management (continued)

a. Constitution

The charity is a charitable company limited by guarantee, and was incorporated on 11 February 2013. It is also a registered charity and became registered with the Charity Commission on 20 November 2013.

b. Governing Document

The charitable company is controlled by its governing document, the memorandum and articles of association, adopted on 11 February 2013 and as amended by a special resolution registered at Companies House on 13 November 2013.

c. Responsibilities of the Board of Trustees

The Trustees (who are also directors of Your Voice in Health & Social Care ("VYHSC") for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). 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 the 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 then apply them consistently;
 - Observe the methods and principles in the Charities SORP;
 - Make judgements and accounting estimates that are reasonable and prudent;
 - State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 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.

d. Recruitment and appointment of Trustees

New Trustees are introduced to the charity by meetings with the Chair and Chief Executive where they are briefed on the workings of the charity and their responsibilities. They are then invited to attend a committee meeting as an observer.

YOUR VOICE IN HEALTH & SOCIAL CARE
(A Company Limited by Guarantee)

Trustees' Report (continued)
For the year ended 31 March 2021

Structure, governance and management (continued)

e. Trustee induction and training

Trustees are then given an induction pack that includes details on:

- | | |
|---------------------------------|----------------------------------|
| - Role description | • Organisational Chart |
| • Organisational Work plan | - Code of Practice |
| • Introduction of Board Members | - Budget |
| List of forthcoming meetings | - Guide to Healthwatch |
| - Policies and Procedures | - Insurance Coverage |
| - Declaration of Commitment | - Legal Responsibilities & Forms |

YOUR VOICE IN HEALTH & SOCIAL CARE
(A Company Limited by Guarantee)

Trustees' Report (continued)
For the year ended 31 March 2021

Plans for future periods

Due to the financial pressures prevalent across the Health and Social Care sector YVHSC are seeking to secure contracted work programmes focused on engagement and be less reliant on spot purchase commissioned research activity, this is:

Bid for further Healthwatch contracts.

Bid for further Carers contracts through the Carers Lewisham subsidiary

Bid for and develop the YVHSC SEND Directorate to offer greater support to Parents/Carers of children with SEND and diversify the YVHSC offer.

- Support Kickstarter Participation.
- Supporting emerging communities and harder to reach groups;
Understanding social isolation and loneliness in the context of better mental health awareness and understanding.

YOUR VOICE IN HEALTH & SOCIAL CARE
(A Company Limited by Guarantee)

Trustees' Report (continued)
For the year ended 31 March 2021

Plans for future periods (continued)

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company 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).

Company law requires the Trustees to prepare financial statements for each financial. 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 Group and the Company and of their incoming resources and application of resources, including their income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Group will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Group and the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Group and the 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 Group and the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on
23 August 2022 and signed on their behalf by:

S Clark
(Chair of Trustees)



YOUR VOICE IN HEALTH & SOCIAL CARE

(A Company Limited by Guarantee)

Independent Auditors' Report to the Members of Your Voice in Health & Social Care

Disclaimer of opinion

We were engaged to have audited the financial statements of Your Voice in Health and Social Care (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2021 which comprise the Consolidated Statement of Financial Activities, the Consolidated Balance Sheet, the Company Balance Sheet, the Consolidated Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

We do not express an opinion on the accompanying financial statements of the charitable company. Because of the significance of the matter described in the basis for disclaimer of opinion section of our report, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

Basis for disclaimer of opinion

The accounting system operated by the charitable company has not been set up to run coterminous with the accounting period and entries are made with inconsistent dates to supporting information. The accounting system has also not been set up in such a way to track income and expenditure by fund, nor is there any tracking of this outside of the finance system. In addition, there are a significant number of items which have been selected for testing for which there is no supporting documentation available, both in terms of incoming and outgoing resources. The inconsistencies identified, combined with the lack of supporting information has resulted in an inability to arrive at an audit opinion on the accuracy, existence, completeness and cut off of various balances throughout the financial statements for the year ended 31 March 2021.

In addition to the disclaimer of opinion, a known material error has been identified within wages costs for the year which would have otherwise led to a modification to the audit opinion.

Other information

Because of the significance of the matter described in the basis for disclaimer of opinion section of our report, we have been unable to form an opinion, whether 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.

YOUR VOICE IN HEALTH & SOCIAL CARE

(A Company Limited by Guarantee)

Independent Auditors' Report to the Members of Your Voice in Health & Social Care (continued)

Matters on which we are required to report by exception

Notwithstanding our disclaimer of an opinion on the financial statements, in the light of the knowledge and understanding of the group and its environment obtained in the course of the audit performed subject to the pervasive limitation described above, we have not identified material misstatements in the trustees' report.

Arising from the limitation of our work referred to above:

- we have not obtained all the information and explanations that we considered necessary for the purpose of our audit; and
- we were unable to determine whether adequate accounting records have been kept.

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

Our responsibility is to conduct an audit of the group's financial statements under section 151 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

However, because of the matter described in the basis for disclaimer of opinion section of our report, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

YOUR VOICE IN HEALTH & SOCIAL CARE

(A Company Limited by Guarantee)

Independent Auditors' Report to the Members of Your Voice in Health & Social Care (continued)

Use of the audit report

This report is made solely to the group's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the group'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 group and the group's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Anne Crawford

Senior Statutory Auditor on behalf of

Xeinadin Audit Limited

Sittingbourne

Date: 17/9/2022

Xeinadin Audit Limited are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

YOUR VOICE IN HEALTH & SOCIAL CARE
(A Company Limited by Guarantee)

Consolidated Statement of financial activities (incorporating Income and expenditure account)
For the year ended 31 March 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	3	1,413	955,943	957,356	1,318,002
Charitable activities	4		346,800	346,800	552,152
Investments	5				54
Other income	6	3,450		3,450	15,524
Total income		4,863	1,302,743	1,307,606	1,885,732
Expenditure on:					
Charitable activities	7	35,245	1,475,262	1,510,507	992,555
Total expenditure		35,245	1,475,262	1,510,507	992,555
Net (expenditure)/income		(30,382)	(172,519)	(202,901)	893,177
Transfers between funds	16	(172,519)	172,519		
Net movement in funds		(202,901)		(202,901)	893,177
Reconciliation of funds:					
Total funds brought forward		697,964	436,000	1,133,964	240,787
Net movement in funds		(202,901)		(202,901)	893,177
Total funds carried forward		495,063	436,000	931,063	1,133,964

YOUR VOICE IN HEALTH & SOCIAL CARE

{A Company Limited by Guarantee}

Registered number: 08397315

Consolidated Balance Sheet As at 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	12	719,290	755,935
		<u>719,290</u>	<u>755,935</u>
Current assets			
Debtors	13	216,912	203,674
Cash at bank and in hand		56,918	185,622
		<u>273,830</u>	<u>389,296</u>
Creditors: amounts falling due within one year	14	(62,057)	(11,267)
Net current assets		<u>211,773</u>	<u>378,029</u>
Total assets less current liabilities		<u>931,063</u>	<u>1,133,964</u>
Net assets excluding pension asset		<u>931,063</u>	<u>1,133,964</u>
Total net assets		<u>931,063</u>	<u>1,133,964</u>
Charity funds			
Restricted funds	16	436,000	436,000
Unrestricted funds	16	495,063	697,964
Total funds		<u>931,063</u>	<u>1,133,964</u>

YOUR VOICE IN HEALTH & SOCIAL CARE

(A Company Limited by Guarantee)

Registered number: 08397315

Consolidated Balance Sheet (continued)

As at 31 March 2021

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on
23 August 2022 and signed on their behalf by:

SClark

(Chair of Trustees)



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

YOUR VOICE IN HEALTH & SOCIAL CARE

(A Company Limited by Guarantee)

Registered number: 08397315

**Company Balance Sheet
As at 31 March 2021**

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	12		1,400
			<u>1,400</u>
Current assets			
Debtors	13	170,567	61,682
Cash at bank and in hand		52,598	139,880
		<u>223,165</u>	<u>201,562</u>
Creditors: amounts falling due within one year	14	(41,425)	(31,192)
Net current assets		<u>181,740</u>	<u>170,370</u>
Total assets less current liabilities		<u>181,740</u>	<u>171,770</u>
Net assets excluding pension asset		<u>181,740</u>	<u>171,770</u>
Total net assets		<u>181,740</u>	<u>171,770</u>
Charity funds			
Restricted funds	16		161,617
Unrestricted funds	16	181,740	10,153
Total funds		<u>181,740</u>	<u>171,770</u>

YOUR VOICE IN HEALTH & SOCIAL CARE
(A Company Limited by Guarantee)
Registered number: 08397315

Company Balance Sheet (continued)
As at 31 March 2021

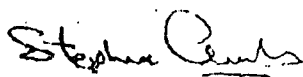
The Company's net movement in funds for the year was £9,970 (2020 - £(69,017)).

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on
23 August 2022 and signed on their behalf by:

S Clark
(Chair of Trustees)



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

YOUR VOICE IN HEALTH & SOCIAL CARE
(A Company Limited by Guarantee)

Consolidated Statement of Cash Flows
For the year ended 31 March 2021

	2021 £	As restated 2020 £
Cash flows from operating activities		
Net cash used in operating activities	(128,704)	944,757
Cash flows from investing activities		
Dividends, interests and rents from Investments		21
Purchase of tangible fixed assets		(919,182)
Net cash provided by/(used in) Investing activities		(919,161)
Cash flows from financing activities		
Net cash provided by financing activities		
Change in cash and cash equivalents in the year	(128,704)	25,596
Cash and cash equivalents at the beginning of the year	185,622	160,026
Cash and cash equivalents at the end of the year	56,918	185,622

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

YOUR VOICE IN HEALTH & SOCIAL CARE
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the year ended 31 March 2021

1. General information

Your Voice in Health and Social Care is a charitable company limited by guarantee, registered in England and Wales. The registered and principal office is disclosed on page 1.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Your Voice in Health & Social 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.

The Consolidated Statement of Financial Activities (SOFA) and Consolidated Balance Sheet consolidate the financial statements of the Company and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

The Company has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its own Statement of Financial Activities in these financial statements.

2.2 Income

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

Grants are included in the Consolidated Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

YOUR VOICE IN HEALTH & SOCIAL CARE
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the year ended 31 March 2021

2. Accounting policies (continued)

2.3 Expenditure (continued)

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Group's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Group; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following bases:

Fixtures and fittings	• straight line over 2 years
Computer equipment	- straight line over 2 years

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Consolidated Statement of Financial Activities as a finance cost.

YOUR VOICE IN HEALTH & SOCIAL CARE
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the year ended 31 March 2021

2. Accounting policies (continued)

2.9 Financial instruments

The Group only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their seWement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 Pensions

The Group operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Group to the fund in respect of the year.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Group and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Group for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

YOUR VOICE IN HEALTH & SOCIAL CARE
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the year ended 31 March 2021

3. Income from donations and legacies

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations	1,413		1,413	821,059
Grants		955,943	955,943	496,943
	<u>1,413</u>	<u>955,943</u>	<u>957,356</u>	<u>1,318,002</u>
<i>Total 2020</i>	<u>735,421</u>	<u>582,581</u>	<u>1,318,002</u>	

4. Income from charitable activities

	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from charitable activities -Adult	328,102	328,102	222,441
Clinical Commissioning Group income	13,698	13,698	91,465
Other charitable income	5,000	5,000	238,246
	<u>346,800</u>	<u>346,800</u>	<u>552,152</u>

5. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Bank interest			54
	<u></u>	<u></u>	<u></u>

YOUR VOICE IN HEALTH & SOCIAL CARE
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the year ended 31 March 2021

6. Other incoming resources

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Other operating income	3,450	3,450	5,550
Hire of facilities			9,974
	<u>3,450</u>	<u>3,450</u>	<u>15,524</u>

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Adult	35,245	1,475,137	1,510,382	983,414
Children and Young People Services		125	125	9,141
	<u>35,245</u>	<u>1,475,262</u>	<u>1,510,507</u>	<u>992,555</u>
<i>Total 2020</i>	<u>63,159</u>	<u>929,396</u>	<u>992,555</u>	

8. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £	Total funds 2020 £
Adult	1,252,867	257,515	1,510,382	983,414
Children and Young People Services	125		125	9,141
	<u>1,252,992</u>	<u>257,515</u>	<u>1,510,507</u>	<u>992,555</u>
<i>Total 2020</i>	<u>767,881</u>	<u>224,674</u>	<u>992,555</u>	

YOUR VOICE IN HEALTH & SOCIAL CARE

(A Company Limited by Guarantee)

Notes to the Financial Statements For the year ended 31 March 2021

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Adult 2021 £	Children and Young People Services 2021 £	Total funds 2021 £	Total funds 2020 £
Staff costs	1,227,922		1,227,922	725,834
Carers Fees				6,094
Respite Costs				1,853
Exercise Classes				152
Volunteer Costs	792		792	9,929
Consultancy	2,820		2,820	4,197
Insurance				637
Transportation	2,107		2,107	5,449
Project Supplies				1,770
Don't Tone Alone	7,683		7,683	4,471
Staff Training	9,177		9,177	211
Other direct costs	2,366	125	2,491	7,284
	1,252,867	125	1,252,992	767,881
Total 2020	758,740	9,141	767,881	

YOUR VOICE IN HEALTH & SOCIAL CARE
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the year ended 31 March 2021

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Adult 2021 £	Total funds 2021 £	Total funds 2020 £
Depreciation	36,645	36,645	3,166
Marketing	59	59	4,752
Newsletter	8,754	8,754	6,102
Winter resilience			5,000
Training	3,723	3,723	3,426
Consulting	1,245	1,245	1,090
DBS costs	495	495	1,670
Rent and rates	42,608	42,608	48,359
Travel costs	5,084	5,084	10,924
Office costs	15,826	15,826	23,362
Telephone	9,586	9,586	4,974
Postage, printing and stationery	13,477	13,477	17,108
Legal and professional	5,800	5,800	13,844
ITTF	23,427	23,427	16,733
Recruitment	1,681	1,681	6,925
Website costs	18,938	18,938	16,521
Computer software and maintenance	11,987	11,987	6,998
Insurance			908
Hounslow feedback centre	10,272	10,272	5,136
Ealing DFC	362	362	12,094
Bank charges	37,386	37,386	9,515
Governance costs	10,160	10,160	6,067
	<u>257,515</u>	<u>257,515</u>	<u>224,674</u>

9. Auditors' remuneration

	2021 £	2020 £
Fees payable to the Company's auditor for the audit of the Company's annual accounts	4,650	4,680
Fees payable to the Company's auditor in respect of: All non-audit services not included above	<u>750</u>	

YOUR VOICE IN HEALTH & SOCIAL CARE
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the year ended 31 March 2021

10. Staff costs

	Group 2021 £	Group 2020 £	Company 2021 £	Company 2020 £
Wages and salaries	1,140,454	667,756	757,354	607,541
Social security costs	56,596	30,032	56,596	30,032
Contribution to defined contribution pension schemes	30,872	28,046	20,964	28,046
	1,227,922	725,834	834,914	665,619

The average number of persons employed by the Company during the year was as follows:

	Group 2021 No.	Group 2020 No.	Company 2021 No.	Company 2020 No.
Administrative and operational staff	48	53	38	36

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	Group 2021 No.	Group 2020 No.
In the band £80,001 - £90,000	1	

Key management personnel consist of the Trustees and Chief Executive. The emoluments paid to key management for the year totalled £90,103 (2019: £71,680).

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 March 2021, no Trustee expenses have been incurred (2020 - £NIL).

YOUR VOICE IN HEALTH & SOCIAL CARE
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the year ended 31 March 2021

12. Tangible fixed assets

Group

	Long-term leasehold property £	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation				
At 1 April 2020	775,956	140,476	19,455	935,887
At 31 March 2021	775,956	140,476	19,455	935,887
Depreciation				
At 1 April 2020	31,038	130,859	18,055	179,952
Charge for the year	31,038	4,207	1,400	36,645
At 31 March 2021	62,076	135,066	19,455	216,597
Net book value				
At 31 March 2021	713,880	5,410		719,290
At 31 March 2020	744,918	9,617	1,400	755,935

YOUR VOICE IN HEALTH & SOCIAL CARE
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the year ended 31 March 2021

12. Tangible fixed assets (continued)

Company

	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation			
At 1 April 2020	50	19,455	19,505
At 31 March 2021	50	19,455	19,505
Depreciation			
At 1 April 2020	50	18,055	18,105
Charge for the year		1,400	1,400
At 31 March 2021	50	19,455	19,505
Net book value			
At 31 March 2021			
At 31 March 2020		1,400	1,400

13. Debtors

	Group 2021 £	Group 2020 £	Company 2021 £	Company 2020 £
Due within one year				
Trade debtors	216,912	75,819	170,567	60,282
Other debtors		126,455		
Prepayments and accrued income		1,400		1,400
	216,912	203,674	170,567	61,682

YOUR VOICE IN HEALTH & SOCIAL CARE
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the year ended 31 March 2021

14. Creditors: Amounts falling due within one year

	Group 2021 £	<i>Group</i> <i>2020</i> £	Company 2021 £	<i>Company</i> <i>2020</i> £
Bank overdrafts		16,055		
Trade creditors	(6)	(39,006)		
Other taxation and social security	18,450	11,546	18,450	11,499
Other creditors	2,982	3,534	2,982	3,193
Accruals and deferred income	40,631	19,138	19,993	16,500
	<u>62,057</u>	<u>11,267</u>	<u>41,425</u>	<u>31,192</u>

15. Financial instruments

	Group 2021 £	<i>Group</i> <i>2020</i> £	Company 2021 £	<i>Company</i> <i>2020</i> £
Financial assets				
Financial assets measured at fair value through income and expenditure	56,918	185,622	52,598	139,880

Financial assets measured at fair value through income and expenditure comprise trade and other debtors.

YOUR VOICE IN HEALTH & SOCIAL CARE

(A Company Limited by Guarantee)

Notes to the Financial Statements
For the year ended 31 March 2021

16. Statement of funds

Statement of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Unrestricted funds					
General fund	697,964	4,863	(35,245)	(172,519)	495,063
Restricted funds					
Restricted funds		1,302,743	(1,475,262)	172,519	
Healthwatch Hounslow	233,622				233,622
Healthwatch Ealing	21,636				21,636
Healthwatch Waltham Forest	18,338				18,338
Healthwatch Bromley	8,102				8,102
Training and Research	2,110				2,110
Other income	1,773				1,773
Clinical Commissioning Groups (CCG)	150,419				150,419
	436,000	1,302,743	(1,475,262)	172,519	436,000
Total offunds	1,133,964	1,307,606	(1,510,507)		931,063

YOUR VOICE IN HEALTH & SOCIAL CARE
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the year ended 31 March 2021

16. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2019</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 March 2020</i>
	£	£	£	£
Unrestricted funds				
General fund	10,124	750,999	(63,159)	697,964
	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds				
Restricted funds	28,285	1,134,733	(929,396)	233,622
Healthwatch Hounslow	21,636			21,636
Healthwatch Ealing	18,338			18,338
Healthwatch Waltham Forest	8,102			8,102
Healthwatch Bromley	2,110			2,110
Training and Research	1,773			1,773
Other income	150,419			150,419
	<hr/>	<hr/>	<hr/>	<hr/>
	230,663	1,134,733	(929,396)	436,000
	<hr/>	<hr/>	<hr/>	<hr/>
Total of funds	240,787	1,885,732	(992,555)	1,133,964
	<hr/>	<hr/>	<hr/>	<hr/>

YOUR VOICE IN HEALTH & SOCIAL CARE

(A Company Limited by Guarantee)

Notes to the Financial Statements
For the year ended 31 March 2021

16. Statement of funds (continued)

Healthwatch Hounslow

Funds received from London Borough of Hounslow (LBH) to deliver Healthwatch Hounslow, under a service agreement for the period from 1 April 2017 to 31 March 2022.

Healthwatch Ealing

Funds received from London Borough of Ealing (LBE) to deliver Healthwatch Ealing, under a service agreement for the period from 1 April 2017 to 31 March 2022.

Healthwatch Waltham Forest

Funds received from London Borough of Waltham Forest (LBWF) to deliver Healthwatch Waltham Forest and Advocacy service, under a service agreement for the period from 1 April 2017 to 30 June 2022.

Training and research

Funds received for a single piece of research from Ealing CCG and to provide training and engagement events.

Clinical Commissioning Groups (CCG)

CCG's have moved towards funding activities predominantly focused on engagement. These have included funding for digital feedback of patient experience, winter resilience education and training; Self-care and prevention including social prescribing and expanded enter and view.

17. Summary of funds

Summary of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
General funds	697,964	4,863	(35,245)	(172,519)	495,063
Restricted funds	436,000	1,302,743	(1,475,262)	172,519	436,000
	1,133,964	1,307,606	(1,510,507)		931,063

Summary of funds - prior year

	Balance at 1 April 2019 £	Income £	Expenditure £	Balance at 31 March 2020 £
General funds	10,124	750,999	(63,159)	697,964
Restricted funds	230,663	1,134,733	(929,396)	436,000
	240,787	1,885,732	(992,555)	1,133,964

YOUR VOICE IN HEALTH & SOCIAL CARE
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the year ended 31 March 2021

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	719,290		719,290
Current assets	(162,170)	436,000	273,830
Creditors due within one year	(62,057)		(62,057)
Total	495,063	436,000	931,063

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	592,090	163,845	755,935
Current assets	117,141	272,155	389,296
Creditors due within one year	(11,267)		(11,267)
Total	697,964	436,000	1,133,964

19. Reconciliation of net movement in funds to net cash flow from operating activities

	Group 2021 £	Group As restated 2020 £
Net income/expenditure for the year (as per Statement of Financial Activities)	(202,901)	893,177
Adjustments for:		
Depreciation charges	36,645	165,013
Dividends, interests and rents from investments		(21)
Increase in debtors	(13,238)	(92,155)
Increase/(decrease) in creditors	50,790	(21,257)
Net cash provided by/(used in) operating activities	(128,704)	944,757

YOUR VOICE IN HEALTH & SOCIAL CARE
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the year ended 31 March 2021

20. Analysis of cash and cash equivalents

	Group 2021 £	Group As restated 2020 £
Cash in hand	56,918	185,622
Total cash and cash equivalents	56,918	185,622

21. Analysis of changes in net debt

	At 1 April 2020 £	Cash flows £	At 31 March 2021 £
Cash at bank and in hand	185,622	(128,704)	56,918
Bank overdrafts repayable on demand	(16,055)	16,055	
	169,567	(112,649)	56,918

22. Pension commitments

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £34,811 (2020 - £28,046), amounts totalling £1,193 (2020: £1,193) were payable to the fund at the balance sheet date and are included in creditors.

23. Members' liability

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £1 for the debts and liabilities contracted before he/she ceases to be a member.

24. Related party transactions

No related party transactions have been identified in the year.