

Healthwatch Manchester

Charity No. 1179089

Company No. 08465025

Trustees' Report and Unaudited Accounts

31 March 2024

Healthwatch Manchester
Contents

	Pages
Trustees' Annual Report	2 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Summary Income and Expenditure Account	7
Balance Sheet	8
Notes to the Accounts	9 to 14
Detailed Statement of Financial Activities	15

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 08465025

Charity No. 1179089

Principal Office

1st Floor Railway Cottage
33 Collier Street
Manchester
M3 4NA

Registered Office

1st Floor
Railway Cottage
33 Collier Street
Manchester
M3 4NS

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

M. Desai	(Resigned 13 June 2024)
A. Kanji	(Resigned 13 June 2024)
C. Kwaku-Odoi	
F. McCullough	(Resigned 1 April 2024)
A. Sarson	
C. Steele	
D.V. Szulist	(Resigned 30 September 2023)

Accountants

Powell & Powell Limited
Suite F38 & F39
Cheadle Place
Stockport Road
Cheadle
SK8 2GL

OBJECTIVES AND ACTIVITIES

Healthwatch is an independent champion for people using local health and social care services.

Healthwatch Manchester Trustees Annual Report

The main activities undertaken in relation to those purposes are the gathering of peoples views about services and what could be improved and sharing those views with those in power to make positive changes happen. We also provide information services to people about health and social care services available locally.

This year has been one of consolidation and strength as we grew our board membership and, as incoming chair, I completed my first year of service. We increased our staff team to four full time posts and I continue to provide strategic leadership and organisational support in my remunerated position.

Our ongoing core activities have included a highly resourced information and engagement hub at our office based in Castlefield in the heart of Manchester. From here we provide our statutory information and signposting service through our dedicated staff team which assist the citizens of Manchester into health, care and their related complaints and advocacy services.

Our expenditure this year has been focused on improving and strengthening this service through the purchase of a new Customer Relations Management Service platform which enables the citizens of Manchester to directly contact the providers of health and care services. We are proud to boast holding the most up to date directory of health and care services for our citizens. This is achieved through the statutory duty of NHS England to notify the incumbent Healthwatch of any changes to local services, such as pharmacy or GP, resulting in the immediate update of this information in our directory.

We operate an Outreach service where our team make regular visits to community venues, drop-ins, lunch clubs and so on in order to deliver on our other statutory function of engagement with Manchester citizens. This is also a resource intensive service with printed materials such as our annual calendar being distributed in order to grow our brand and promote our information and signposting service. The organisation priority areas of focus in the year were as follows:

Engaging with Manchester Foundation Trust and Jain Samaj to help facilitate the implementation of Jain friendly food options in Manchester Hospitals.

Carried out a review of 81 individual GP Practice Websites from practices across the city and combined them into an overall report about ready access to information.

Designed and created an online Women's Health Forum for women in the city known as Manchester Women Together.

Reviewing wheelchair access in Wythenshawe Hospital and combining it with reviews of the other two major hospitals in Manchester.

We talked to Manchester's student population to discuss their knowledge and experience of Mental Health Support Services.

We conducted multiple focus groups and telephone interviews with minority groups to review different National Health Campaigns.

Visited the A&E waiting area at Manchester Royal Infirmary to talk to patients about their experience of using the service.

Designed and produced an information leaflet regarding advocacy and accessing the IMCA & IMHA services whilst in hospital.

The areas of focus often included the review of services and where this is the case were followed by reports detailing the associated key findings, conclusions and recommendations. Our organisation is represented at Key bodies such as boards, steering groups and committees by the Chair and management staff which is crucial in ensuring the placement of Healthwatch Manchester as an integral part of the Health & Social Care economy in Manchester.

Healthwatch Manchester

Trustees Annual Report

As you can imagine from reading this summary, our most precious resource is our staff team and the commitment and enthusiasm of our Chief Executive Officer and his team is regularly commended by our board.

FINANCIAL REVIEW

The income of the charity decreased to £148,345 (2023: £155,199) as a result of a reduction in grants to support specific projects and activities. A deficit of £20,197 was incurred in the year (2023: Deficit £1,863). The deficit includes exceptional one off costs for the acquisition of a new CRM system and website totalling £8,514. Despite the deficit for the year the net assets of the charity at £15,685 are at a suitable level for a charity of our size.

Our reserves policy is to have three months of budgeted operating costs in free reserves which equates to approximately £38,000. The actual reserves at the balance sheet date were £15,685 and the trustees will continue to monitor efforts to increase the free reserves in line with expected costs.

The trustees have considered the current and future activities of the charity and known levels of income and expenditure and are satisfied that the charity is a going concern.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is controlled by its governing document, the memorandum and articles of association and is constituted as a limited company, limited by guarantee, as defined by the Companies Act 2006. healthwatch manchester is also greatly influenced by Healthwatch England which is the national umbrella organisation and we are subject to checks for our compliance with its duties to maintain the brand licence.

The Trustee board is derived from the membership of Healthwatch Manchester. Full member organisations can request board membership. Member organisations reflect the diversity of the Manchester population and its communities. The board seeks to reflect this diversity through its profile and enable members to champion those communities. Currently the board has representatives from organisations which support young, disabled, disadvantaged and BAME people and each enriches the board with their skills, local knowledge and experience. There is a robust application process with a clear audit trail.

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

A. Sarson

Trustee

25 November 2024



Independent Examiner's Report to the trustees of Healthwatch Manchester

I report to the charity trustees on my examination of the financial statements of Healthwatch Manchester for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Stephen L Hennessey FCCA
Powell & Powell Limited
Suite F38 & F39
Cheadle Place
Stockport Road
Cheadle
SK8 2GL
25 November 2024

Healthwatch Manchester
Statement of Financial Activities
for the year ended 31 March 2024

		Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
	Notes			
Income and endowments				
from:				
Charitable activities	4	148,345	148,345	155,199
Total		148,345	148,345	155,199
Expenditure on:				
Charitable activities	5	166,140	166,140	154,618
Other	6	2,402	2,402	2,444
Total		168,542	168,542	157,062
Net gains on investments		-	-	-
Net expenditure	7	(20,197)	(20,197)	(1,863)
Transfers between funds		-	-	-
Net expenditure before other gains/(losses)		(20,197)	(20,197)	(1,863)
Other gains and losses				
Net movement in funds		(20,197)	(20,197)	(1,863)
Reconciliation of funds:				
Total funds brought forward		35,882	35,882	37,745
Total funds carried forward		15,685	15,685	35,882

Healthwatch Manchester
Summary Income and Expenditure Account
for the year ended 31 March 2024

	2024 £	2023 £
Income	148,345	155,199
Gross income for the year	<u>148,345</u>	<u>155,199</u>
Expenditure	166,140	154,618
Depreciation and charges for impairment of fixed assets	2,402	2,444
Total expenditure for the year	<u>168,542</u>	<u>157,062</u>
Net expenditure before tax for the year	<u>(20,197)</u>	<u>(1,863)</u>
Net expenditure for the year	<u>(20,197)</u>	<u>(1,863)</u>

Healthwatch Manchester**Balance Sheet**

at 31 March 2024

Company No. 08465025	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	9	7,205	7,433
		<u>7,205</u>	<u>7,433</u>
Current assets			
Debtors	10	-	232
Cash at bank and in hand		12,949	33,451
		<u>12,949</u>	<u>33,683</u>
Creditors: Amount falling due within one year	11	(4,469)	(5,234)
		<u>8,480</u>	<u>28,449</u>
Net current assets			
		15,685	35,882
Total assets less current liabilities		<u>15,685</u>	<u>35,882</u>
Net assets excluding pension asset or liability		<u>15,685</u>	<u>35,882</u>
Total net assets		<u>15,685</u>	<u>35,882</u>
The funds of the charity			
Unrestricted funds	12		
General funds		15,685	35,882
		<u>15,685</u>	<u>35,882</u>
Total funds		<u>15,685</u>	<u>35,882</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 25 November 2024

And signed on its behalf by:

A. Sarson
Trustee
25 November 2024



1 Accounting policies

Basis of preparation

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

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Computer equipment	33.3% Straight line
--------------------	---------------------

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Total funds 2023 £
Income and endowments from:		
Charitable activities	155,199	155,199
Total	<u>155,199</u>	<u>155,199</u>
Expenditure on:		
Charitable activities	154,618	154,618
Other	2,444	2,444
Total	<u>157,062</u>	<u>157,062</u>
Net income	<u>(1,863)</u>	<u>(1,863)</u>
Net income before other gains/(losses)	<u>(1,863)</u>	<u>(1,863)</u>
Other gains and losses:		
Net movement in funds	<u>(1,863)</u>	<u>(1,863)</u>
Reconciliation of funds:		
Total funds brought forward	37,745	37,745
Total funds carried forward	<u>35,882</u>	<u>35,882</u>

4 Income from charitable activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
Grant funding	148,345	148,345	155,199
	<u>148,345</u>	<u>148,345</u>	<u>155,199</u>

5 Expenditure on charitable activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
<i>Expenditure on charitable activities</i>			
Grant funding	164,040	164,040	152,518
<i>Governance costs</i>			
Independent examiners fee	2,100	2,100	2,100
	<u>166,140</u>	<u>166,140</u>	<u>154,618</u>

Healthwatch Manchester
Notes to the Accounts

6 Other expenditure

	Unrestricted	Total 2024	Total 2023
	£	£	£
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	2,402	2,402	2,444
	<u>2,402</u>	<u>2,402</u>	<u>2,444</u>

7 Net expenditure before transfers

	2024	2023
	£	£
This is stated after charging: Depreciation of owned fixed assets	2,402	2,444

8 Staff costs

No employee received emoluments in excess of £60,000.

9 Tangible fixed assets

	Computer equipment	Total
	£	£
Cost or revaluation		
At 1 April 2023	13,074	13,074
Additions	2,174	2,174
At 31 March 2024	<u>15,248</u>	<u>15,248</u>
Depreciation and impairment		
At 1 April 2023	5,641	5,641
Depreciation charge for the year	2,402	2,402
At 31 March 2024	<u>8,043</u>	<u>8,043</u>
Net book values		
At 31 March 2024	<u>7,205</u>	<u>7,205</u>
At 31 March 2023	<u>7,433</u>	<u>7,433</u>

10 Debtors

	2024	2023
	£	£
Other debtors	-	232
	<u>-</u>	<u>232</u>

Healthwatch Manchester
Notes to the Accounts

11 Creditors:

amounts falling due within one year

	2024	2023
	£	£
Trade creditors	(162)	77
Other taxes and social security	2,248	1,833
Other creditors	764	475
Accruals	1,619	2,849
	<u>4,469</u>	<u>5,234</u>

12 Movement in funds

	At 1 April 2023	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2024 £
Restricted funds:				
Unrestricted funds:				
General funds	35,882	148,345	(168,542)	15,685
Total funds	<u>35,882</u>	<u>148,345</u>	<u>(168,542)</u>	<u>15,685</u>

13 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	7,205	7,205
Net current assets	8,480	8,480
	<u>15,685</u>	<u>15,685</u>

14 Reconciliation of net debt

	At 1 April 2023 £	Cash flows £	At 31 March 2024 £
Cash and cash equivalents	33,451	(20,502)	12,949
	<u>33,451</u>	<u>(20,502)</u>	<u>12,949</u>
Net debt	<u>33,451</u>	<u>(20,502)</u>	<u>12,949</u>

15 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Healthwatch Manchester
Detailed Statement of Financial Activities
for the year ended 31 March 2024

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:			
Charitable activities			
Grant funding	148,345	148,345	155,199
	<u>148,345</u>	<u>148,345</u>	<u>155,199</u>
Total income and endowments	<u>148,345</u>	<u>148,345</u>	<u>155,199</u>
Expenditure on:			
Charitable activities			
Grant funding	164,040	164,040	152,518
	<u>164,040</u>	<u>164,040</u>	<u>152,518</u>
Governance costs			
Independent examiners fee	2,100	2,100	2,100
	<u>2,100</u>	<u>2,100</u>	<u>2,100</u>
Total of expenditure on charitable activities	<u>166,140</u>	<u>166,140</u>	<u>154,618</u>
General administrative costs, including depreciation and amortisation			
Depreciation of Computer equipment	2,402	2,402	2,444
	<u>2,402</u>	<u>2,402</u>	<u>2,444</u>
Total of expenditure of other costs	<u>2,402</u>	<u>2,402</u>	<u>2,444</u>
Total expenditure	<u>168,542</u>	<u>168,542</u>	<u>157,062</u>
Net gains on investments	-	-	-
	<u>(20,197)</u>	<u>(20,197)</u>	<u>(1,863)</u>
Net expenditure	<u>(20,197)</u>	<u>(20,197)</u>	<u>(1,863)</u>
Net expenditure before other gains/(losses)	<u>(20,197)</u>	<u>(20,197)</u>	<u>(1,863)</u>
Other Gains	-	-	-
	<u>(20,197)</u>	<u>(20,197)</u>	<u>(1,863)</u>
Net movement in funds	<u>(20,197)</u>	<u>(20,197)</u>	<u>(1,863)</u>
Reconciliation of funds:			
Total funds brought forward	35,882	35,882	37,745
Total funds carried forward	<u>15,685</u>	<u>15,685</u>	<u>35,882</u>