

Charity Number: 1203040

Essex Home Help Service
Annual Report and Unaudited Financial Statements
for the financial year ended 30 June 2024

Essex Home Help Service

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Essex Home Help Service

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees

Andrew Burns
Elizabeth Petrie
John Wilson
Kerri Darling
Melanie Whiteside

Charity Number in England and Wales

1203040

Principal Address

Office N Dutch Barn
Old Park Farm Business Centre
Main Road
Ford End
Chelmsford
Essex
CM3 1LN

Independent Examiner

Langers MN Limited
Chartered Certified Accountants and Registered
Auditors
8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY

Principal Bankers

The Co-Operative Bank Plc
P.O. Box 250
Skelmersdale
WN8 6WT

Essex Home Help Service

TRUSTEES' REPORT

for the financial year ended 30 June 2024

The trustees present their Trustees' Report and the unaudited financial statements for the financial year ended 30 June 2024.

The financial statements are prepared in accordance with the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Essex Home Help Service present a summary of its purpose, governance, activities, achievements and finances for the financial year 30 June 2024.

The charity is a registered charity and although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Mission, Objectives and Strategy

Objectives

For the public benefit, the relief of those in need in Essex by reason of old age, poor physical or mental health, disability, social isolation or other social disadvantage, by providing assistance with day-to-day tasks within the home setting, a companionship service and a telephone help line.

Structure, Governance and Management

Structure

The charity is a Charitable Incorporated Organisation (CIO) governed by a constitution (last amended) 4th May 2023.

Governance

There must be at least three but no more than six charity trustees.

Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Management

The day to day management is delegated to the directors Julie Wilson and Kylie Burns.

Review of Activities, Achievements and Performance

Essex Home Help Service has supported over 750 older (this figures includes all clients in the household receiving support) vulnerable and carers of loved ones across the County of Essex. We have completed over 34,000 hours of housework, shopping, sitting/respite for carers and companionship.

The service covers the whole of Essex except Mersea Island near Colchester this is due to the tide times and being able to get Home Helps on and off the island. All other areas are covered and new clients are taken on as soon as we have the capacity to do so which is generally very quickly.

In order to receive our services you must be either restricted by age, health, vulnerability or be a carer of a loved one.

Financial Review

The results for the financial year are set out on page 8 and additional notes are provided showing income and expenditure in greater detail.

Results

At the end of the financial year the charity has assets of £120,937 and liabilities of £51,596. The net assets of the charity are £69,341

Reserves Position and Policy

It is the policy to maintain unrestricted reserves equivalent to 2 months contracted operating costs, at 30 June 2024 this figure was £43,020. The salaries included in contacted operating costs are 2 hours per week plus holiday pay.

Essex Home Help Service TRUSTEES' REPORT

for the financial year ended 30 June 2024

Principal Risks and Uncertainties

At present the greatest challenges we are facing are due to the new government making drastic changes such as the increase in Employers National Insurance, Minimum wage, scrapping of the heating allowance and overhauling of the benefit system which in turn caused a great deal of stress regarding our clients financial situation.

As a charity we face difficulties in recruiting in some areas which is due to various reasons such as the rising costs of the DBS checks and the time they are taking to come back. The negative perception of the healthcare sector can also deter potential candidates and employing the right candidates for our clients that we provide the service for.

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Essex Home Help Service subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 28/04/2025 and signed on its behalf by:

Andrew Burns

Andrew Burns
Trustee

Essex Home Help Service
STATEMENT OF TRUSTEES' RESPONSIBILITIES
for the financial year ended 30 June 2024

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act 2011.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 28/04/2025 and signed on its behalf by:

Andrew Burns

Andrew Burns
Trustee

Essex Home Help Service

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF ESSEX HOME HELP SERVICE

I have examined the financial statements of the charity for the financial year ended 30 June 2024, which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes.

This report is made solely to the charity's members, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might compile the financial statements that I have been engaged to compile, report to the Board of Trustees that I have done so, and state those matters that I have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for my work, or for this report.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011. The charity's trustees consider that an audit is not required for this financial year under Section 145 of the Charities Act 2011 and that an independent examination is required.

It is my responsibility to:

- examine the financial statements under section 145 of the Act;
- follow the procedures laid down by the general Directions given by the Charity Commission under section 145(5) of the Charities Act 2011; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Association of Chartered Certified Accountants, which is one of the listed bodies.

In connection with my examination, no matter has come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act 2011
- the financial statements do not accord with those accounting records
- the financial statements do not comply with the accounting requirements of the Charities Act
- the financial statements have not been prepared in accordance with the 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

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.



Steven Nixon BSc (Hons) FCCA
LANGERS MN LIMITED

Chartered Certified Accountants and Registered Auditors
8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY

Date: 28 April 2025
Date:

Essex Home Help Service
STATEMENT OF FINANCIAL ACTIVITIES
for the financial year ended 30 June 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Incoming Resources				
Voluntary Income	3.1	-	19,956	19,956
Charitable activities				
Home Help Services	3.2	611,719	-	611,719
Other income	3.3	4,645	-	4,645
Total incoming resources		616,364	19,956	636,320
Resources Expended				
Charitable activities	4.1	566,979	-	566,979
Net income/(expenditure)		49,385	19,956	69,341
Transfers between funds		-	-	-
Net movement in funds for the financial year		49,385	19,956	69,341
Total funds at the end of the year		49,385	19,956	69,341

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Essex Home Help Service

BALANCE SHEET

as at 30 June 2024

		2024
	Notes	£
Current Assets		
Debtors	9	56,148
Cash at bank and in hand	10	64,789
		<hr/> 120,937
Creditors: Amounts falling due within one year	11	<hr/> (51,596)
Net Current Assets/(Liabilities)		<hr/> 69,341
Total Assets less Current Liabilities		<hr/> 69,341
Funds		
Restricted trust funds		19,956
General fund (unrestricted)		49,385
Total funds	15	<hr/> 69,341

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 28/04/2025 and signed on its behalf by

Andrew Burns

Andrew Burns
Trustee

Essex Home Help Service
STATEMENT OF CASH FLOWS
for the financial year ended 30 June 2024

	Notes	2024 £
Cash flows from operating activities		
Net movement in funds		69,341
		<hr/>
		69,341
Movements in working capital:		
Movement in debtors		(56,148)
Movement in creditors		51,596
		<hr/>
Cash generated from operations		64,789
		<hr/>
Cash and cash equivalents at the end of the year	10	64,789
		<hr/> <hr/>

Essex Home Help Service

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 June 2024

1. GENERAL INFORMATION

Essex Home Help Service is a charity incorporated in England. The registered office of the charity is Office N Dutch Barn, Old Park Farm Business Centre, Main Road, Ford Lane, Chelmsford, Essex, CM3 1LN which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

The charity constitutes a public benefit entity as defined by FRS102.

Statement of compliance

The financial statements of the charity for the financial year ended 30 June 2024 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Incoming Resources

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a

Essex Home Help Service

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 June 2024

grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

▪Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Resources Expended

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Pensions

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Annual contributions payable to the charity's pension scheme are charged to the profit and loss account in the period to which they relate

3.	INCOME			
3.1	DONATIONS AND LEGACIES	Unrestricted Funds	Restricted Funds	2024
		£	£	£
	National Lottery Grant	-	19,956	19,956
		=====	=====	=====
3.2	CHARITABLE ACTIVITIES	Unrestricted Funds	Restricted Funds	2024
		£	£	£
	Home Help Services:			
	Housework	531,844	-	531,844
	Sitting/Companionship	37,941	-	37,941
	Mileage Shopping	1,347	-	1,347
	Admin Fee for paying by Cheque	669	-	669
	Shopping	5,484	-	5,484
	Housework/Shopping	34,324	-	34,324
	Initial Visit	80	-	80
	Billable Expense Income	30	-	30
		=====	=====	=====
		611,719	-	611,719
		=====	=====	=====

Essex Home Help Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 30 June 2024

3.3	OTHER INCOME		Unrestricted Funds	Restricted Funds	2024
			£	£	£
	Transfer from previous entity		<u>4,645</u>	<u>-</u>	<u>4,645</u>
4.	EXPENDITURE				
4.1	CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2024
		£	£	£	£
	PPE	1,569	-	-	1,569
	Wages and salaries	419,200	-	-	419,200
	Directors salaries	88,000	-	-	88,000
	Employers national insurance	5,438	-	-	5,438
	Directors pension	7,040	-	-	7,040
	Staff pension	252	-	-	252
	Staff training and welfare	309	-	-	309
	Travel and subsistence	7,651	-	-	7,651
	Rent	-	-	6,191	6,191
	Telephone and broadband	-	-	1,161	1,161
	Printing, postage and stationery	-	-	1,831	1,831
	Subscriptions	-	-	64	64
	Bank charges	-	-	11	11
	Insurance	-	-	2,777	2,777
	Office equipment and furniture repairs, renewals and maintenance	-	-	5,542	5,542
	Computer equipment and software	-	-	3,699	3,699
	Advertising and marketing	-	-	821	821
	GoCardless fees	-	-	5,823	5,823
	Sundry expenses	-	-	24	24
	Legal and professional fees	-	-	7,776	7,776
	Governance Costs (Note 4.2)	-	-	1,800	1,800
		<u>529,459</u>	<u>-</u>	<u>37,520</u>	<u>566,979</u>
4.2	GOVERNANCE COSTS	Direct Costs	Other Costs	Support Costs	2024
		£	£	£	£
	Independent examiners fees	<u>-</u>	<u>-</u>	<u>1,800</u>	<u>1,800</u>
4.3	SUPPORT COSTS		Charitable Activities	Governance Costs	2024
			£	£	£
	Support		<u>35,720</u>	<u>1,800</u>	<u>37,520</u>
5.	ANALYSIS OF SUPPORT COSTS				2024
					£
	Support				<u>37,520</u>
6.	NET INCOMING RESOURCES				2024
					£
	Net Incoming Resources are stated after charging/(crediting):				
	Independent Examiner's remuneration:				
	- independent examination services				<u>1,800</u>

Essex Home Help Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 30 June 2024

7. INVESTMENT AND OTHER INCOME	2024
	£
Sundry income	4,645
8. EMPLOYEES AND REMUNERATION	
Number of employees	2024
The average number of persons employed (including executive trustees) during the financial year was as follows:	Number
Directors	2
Home Helpers	71
	73
The staff costs (inclusive of trustees' salaries) comprise:	2024
	£
Wages and salaries	507,200
Social security costs	5,438
Pension costs	7,292
	519,930
No employee earned more than £60,000 in the year.	
9. DEBTORS	2024
	£
Trade debtors	50,032
Other debtors	3,849
Prepayments and accrued income	2,267
	56,148
10. CASH AND CASH EQUIVALENTS	2024
	£
Cash and bank balances	64,788
Cash equivalents	1
	64,789
11. CREDITORS	2024
Amounts falling due within one year	£
Trade creditors	1,000
Taxation and social security costs (Note 12)	2,615
Other creditors	22
Accruals and deferred income	47,959
	51,596

Essex Home Help Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 30 June 2024

12. TAXATION AND SOCIAL SECURITY

2024
£

Creditors:
PAYE / NI

2,615

13. PENSION COSTS - DEFINED CONTRIBUTION

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. Pension costs amounted to £7,292.

14. RESERVES

2024
£

Surplus for the financial year

69,341

At the end of the year

69,341

15. FUNDS

15.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 July 2023	-	-	-
At 30 June 2023	-	-	-
Movement during the financial year	49,385	19,956	69,341
At 30 June 2024	49,385	19,956	69,341

15.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Income £	Expenditure £	Transfers between funds £	Balance 30 June 2024 £
Restricted funds				
National Lottery Community Fund	19,956	-	-	19,956
Unrestricted funds				
Unrestricted General	616,364	566,979	-	49,385
Total funds	636,320	566,979	-	69,341

Unrestricted Funds

Unrestricted General

These funds are held for meeting the objectives of the charity, and to provide reserves for future activities, and, subject to charity legislation, are free from all restrictions on their use.

Restricted Funds

National Lottery Community Fund

Funds received towards setting up the Telephone Befriending Service to be utilised in the 12 months ending 26 June 2025.

Essex Home Help Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 30 June 2024

15.3 ANALYSIS OF NET ASSETS BY FUND

	Current assets	Current liabilities	Total
	£	£	£
Restricted trust funds	19,956	-	19,956
Unrestricted general funds	100,981	(51,596)	49,385
	120,937	(51,596)	69,341

16. OPERATING LEASE COMMITMENTS

The charity has commitments in respect of office rental, employment support and software subscription.

	2024 £
Within one year	37,278

17. RELATED PARTY TRANSACTIONS

Except as stated below, no trustees or persons connected with them received any remuneration or expenses from the charity, or any related entity.

The directors, who are married to Trustees, are employed as directors as permitted by clause 6 on the constitution.

Directors remuneration	2024 £
Remuneration including pension contributions	95,040

18. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.