

Charity Number: 1203040

**Essex Home Help Service**  
**Annual Report and Unaudited Financial Statements**  
**for the financial year ended 30 June 2025**

# **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**

Steven Nixon BSc (Hons) FCCA  
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 2025

The trustees present their Trustees' Report and the unaudited financial statements for the financial year ended 30 June 2025.

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 charitable incorporated organisation are also charity trustees for the purpose of charity law and under the charitable incorporated organisation'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 2025.

## **Mission, Objectives and Strategy**

### **Objectives**

For the public benefit, the charity aims to relieve those in need in Essex by reason of age, poor physical or mental health, disability, social isolation or other disadvantage. This is achieved through the provision of practical assistance with day-to-day tasks within the home, companionship services, and a free telephone befriending service.

## **Structure, Governance and Management**

### **Structure**

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

### **Governance**

The charity must have a minimum of three and a maximum of six Trustees.

With the exception of the first Trustees, all Trustees are appointed for a term of three years by resolution at a properly convened meeting of the Board.

In appointing new Trustees, the Board considers the skills, knowledge and experience required to ensure the effective governance and administration of the charity.

### **Management**

Day-to-day management of the charity is delegated to the Directors, Julie Wilson and Kylie Burns.

### **Review of Achievements and Performance**

During the year, Essex Home Help Service supported over 850 individuals (including all clients within supported households), many of whom are older people, vulnerable individuals, or carers supporting loved ones across Essex.

The charity delivered over 65,700 hours of support, including domestic help, shopping, respite sitting for carers, and companionship services.

Demand for the charity's free telephone befriending service has continued to grow, and the service currently operates with a waiting list. The charity is actively recruiting additional volunteers to expand capacity. This service is supported by funding from the National Lottery.

The charity provides services across the majority of Essex. However, services are not currently offered on Mersea Island due to logistical challenges relating to tidal access and the practicalities of deploying staff safely and reliably. All other areas are covered, and new clients are typically onboarded promptly where capacity allows.

To access services, individuals must be experiencing limitations due to age, health, vulnerability, or be acting as a carer.

### **Financial Review**

The results for the year are set out on page 8 of the financial statements, with supporting notes providing further detail on income and expenditure.

### **Results**

At the end of the financial year the charitable incorporated organisation has assets of £127,285 (2024 - £120,937) and liabilities of £58,278 (2024 - £51,596). The net assets of the charitable incorporated organisation have decreased by £(334).

# Essex Home Help Service TRUSTEES' REPORT

for the financial year ended 30 June 2025

## Reserves Position and Policy

### Reserves Policy

The charity's policy is to maintain unrestricted reserves equivalent to approximately two months of contracted operating costs. As at 30 June 2025, this equated to £45,050 compared to actual reserves of £69,007.

For the purposes of this calculation, contracted operating costs include salaries based on a minimum of two hours per week per employee, plus associated holiday pay.

### Principal Risks and Uncertainties

The most significant challenges currently facing the charity arise from recent government policy changes, including increases in Employers' National Insurance contributions and the National Minimum Wage, alongside wider reforms to the benefits system. These changes have contributed to increased financial pressure and uncertainty for many of our clients across Essex, particularly those on low or fixed incomes. This has led to increased anxiety among clients and, in some cases, greater demand for the charity's services.

The charity also continues to experience recruitment challenges in certain areas. These are driven by factors including the rising cost of Disclosure and Barring Service (DBS) checks, delays in processing, and wider perceptions of the care sector which may deter potential applicants. Given the personalised nature of the service, it remains essential to recruit and retain reliable, compassionate staff who are well suited to client needs; however, this continues to present an operational challenge.

The Trustees and management team actively monitor these risks and take appropriate steps to mitigate their impact. These include adapting recruitment strategies, supporting staff retention, and maintaining careful financial oversight. The charity remains focused on delivering high-quality, community-based support while responding flexibly to increasing demand.

### Compliance with Sector-Wide Legislation and Standards

The charitable incorporated organisation 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)

28/04/2026

Approved by the Board of Trustees on \_\_\_\_\_ 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 2025

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 charitable incorporated organisation as at the financial year end date and of the surplus or deficit of the charitable incorporated organisation 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 charitable incorporated organisation 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 charitable incorporated organisation 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 charitable incorporated organisation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 28/04/2026 and signed on its behalf by:

*Andrew Burns*

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**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 charitable incorporated organisation for the financial year ended 30 June 2025, 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 charitable incorporated organisation 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 charitable incorporated organisation 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: 29 April 2026

# Essex Home Help Service

## STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 30 June 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
<b>Incoming Resources</b>							
Voluntary Income	3.1	-	-	-	-	19,956	19,956
Charitable activities							
Home Help Services	3.2	662,122	-	662,122	611,719	-	611,719
Other income	3.3	-	-	-	4,645	-	4,645
<b>Total incoming resources</b>		<b>662,122</b>	<b>-</b>	<b>662,122</b>	<b>616,364</b>	<b>19,956</b>	<b>636,320</b>
<b>Resources Expended</b>							
Charitable activities	4.1	642,493	19,963	662,456	566,979	-	566,979
<b>Net income/(expenditure)</b>		<b>19,629</b>	<b>(19,963)</b>	<b>(334)</b>	<b>49,385</b>	<b>19,956</b>	<b>69,341</b>
Transfers between funds		(7)	7	-	-	-	-
<b>Net movement in funds for the financial year</b>		<b>19,622</b>	<b>(19,956)</b>	<b>(334)</b>	<b>49,385</b>	<b>19,956</b>	<b>69,341</b>
<b>Reconciliation of funds:</b>							
Total funds beginning of the year	14	49,385	19,956	69,341	-	-	-
<b>Total funds at the end of the year</b>		<b>69,007</b>	<b>-</b>	<b>69,007</b>	<b>49,385</b>	<b>19,956</b>	<b>69,341</b>

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 2025

		2025	2024
	Notes	£	£
<b>Current Assets</b>			
Debtors	8	66,362	56,148
Cash at bank and in hand	9	60,923	64,789
		<u>127,285</u>	<u>120,937</u>
<b>Creditors: Amounts falling due within one year</b>	10	<u>(58,278)</u>	<u>(51,596)</u>
<b>Net Current Assets</b>		<u>69,007</u>	<u>69,341</u>
<b>Total Assets less Current Liabilities</b>		<u>69,007</u>	<u>69,341</u>
<b>Funds</b>			
Restricted trust funds		-	19,956
General fund (unrestricted)		69,007	49,385
<b>Total funds</b>	14	<u>69,007</u>	<u>69,341</u>

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 28/04/2026 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 2025

	Notes	2025 £	2024 £
<b>Cash flows from operating activities</b>			
Net movement in funds		(334)	69,341
		<u>(334)</u>	<u>69,341</u>
Movements in working capital:			
Movement in debtors		(10,214)	(56,148)
Movement in creditors		6,682	51,596
		<u>(3,866)</u>	<u>64,789</u>
Cash (used in)/generated from operations			
		<u>(3,866)</u>	<u>64,789</u>
<b>Net (decrease)/increase in cash and cash equivalents</b>		<b>(3,866)</b>	<b>64,789</b>
<b>Cash and cash equivalents at the beginning of the year</b>		<b>64,789</b>	<b>-</b>
		<u>64,789</u>	<u>-</u>
<b>Cash and cash equivalents at the end of the year</b>	<b>9</b>	<b>60,923</b>	<b>64,789</b>
		<u><u>60,923</u></u>	<u><u>64,789</u></u>

# Essex Home Help Service

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

### 1. GENERAL INFORMATION

Essex Home Help Service is a charitable incorporated organisation incorporated in England. The registered office of the charitable incorporated organisation 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 charitable incorporated organisation. The financial statements have been presented in Pound (£) which is also the functional currency of the charitable incorporated organisation.

### 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 charitable incorporated organisation 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 charitable incorporated organisation for the financial year ended 30 June 2025 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 charitable incorporated organisation.

##### 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 charitable incorporated organisation.
- 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 charitable incorporated organisation 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 charitable incorporated organisation.

#### 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 charitable incorporated organisation. Income from government and other co-funders is recognised when the charitable incorporated organisation 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.

## Essex Home Help Service

# NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

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

- Performance based conditions: whereby the charitable incorporated organisation is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charitable incorporated organisation is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.
- Time based conditions: whereby the charitable incorporated organisation is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charitable incorporated organisation 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 charitable incorporated organisation 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 charitable incorporated organisation 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 charitable incorporated organisation 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 charitable incorporated organisation has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

### Pensions

The charitable incorporated organisation operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charitable incorporated organisation. 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 £	2025 £	2024 £
National Lottery Grant	-	-	-	19,956

The National Lottery Grant is restricted.

# Essex Home Help Service

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

3.2	CHARITABLE ACTIVITIES	Unrestricted Funds	Restricted Funds	2025	2024	
		£	£	£	£	
	Home Help Services:					
	Housework	576,825	-	576,825	531,844	
	Sitting/Companionship	43,486	-	43,486	37,941	
	Mileage Shopping	1,004	-	1,004	1,347	
	Admin Fee for paying by Cheque	419	-	419	669	
	Shopping	5,566	-	5,566	5,484	
	Housework/Shopping	34,662	-	34,662	34,324	
	Initial Visit	140	-	140	80	
	Billable Expense Income	20	-	20	30	
		662,122	-	662,122	611,719	
3.3	OTHER INCOME	Unrestricted Funds	Restricted Funds	2025	2024	
		£	£	£	£	
	Transfer from previous entity	-	-	-	4,645	
4.	EXPENDITURE					
4.1	CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2025	2024
		£	£	£	£	£
	PPE	1,274	-	-	1,274	1,569
	Wages and salaries	464,309	-	-	464,309	419,200
	Directors salaries	104,667	-	-	104,667	88,000
	Employers national insurance	15,703	-	-	15,703	5,438
	Directors pension	7,760	-	-	7,760	7,040
	Staff pension	509	-	-	509	252
	Staff training and welfare	200	-	-	200	309
	Travel and subsistence	10,231	-	-	10,231	7,651
	Rent and rates	-	-	24,617	24,617	6,191
	Telephone and broadband	-	-	2,320	2,320	1,161
	Printing, postage and stationery	-	-	1,535	1,535	1,831
	Subscriptions	-	-	-	-	64
	Bank charges	-	-	-	-	11
	Insurance	-	-	2,928	2,928	2,777
	Office equipment and furniture repairs, renewals and maintenance	-	-	5,111	5,111	5,542
	Computer equipment and software	-	-	4,375	4,375	3,699
	Advertising and marketing	-	-	1,189	1,189	821
	GoCardless fees	-	-	6,741	6,741	5,823
	Sundry expenses	-	-	731	731	24
	Donations	-	-	150	150	-
	Legal and professional fees	-	-	6,234	6,234	7,776
	Governance Costs (Note 4.2)	-	-	1,872	1,872	1,800
		604,653	-	57,803	662,456	566,979

Current period restricted expenditure; Wages and salaries £7,646; Rent and rates £7,335; Telephone and broadband £541; Office equipment and furniture repairs, renewals and maintenance £3,507; Computer equipment and software £850; Advertising and marketing £84.

There was no restricted expenditure in the prior period.

# Essex Home Help Service

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

<b>4.2 GOVERNANCE COSTS</b>	<b>Direct Costs £</b>	<b>Other Costs £</b>	<b>Support Costs £</b>	<b>2025 £</b>	<b>2024 £</b>
Independent examiners fees	-	-	1,872	1,872	1,800
<b>4.3 SUPPORT COSTS</b>		<b>Charitable Activities £</b>	<b>Governance Costs £</b>	<b>2025 £</b>	<b>2024 £</b>
Support		55,931	1,872	57,803	37,520
<b>5. NET INCOMING RESOURCES</b>				<b>2025 £</b>	<b>2024 £</b>
<b>Net Incoming Resources are stated after charging/(crediting):</b>					
Operating lease rentals					
- Land and buildings				23,822	6,191
Independent Examiner's remuneration:					
- independent examination services				1,872	1,800
<b>6. INVESTMENT AND OTHER INCOME</b>				<b>2025 £</b>	<b>2024 £</b>
Sundry income				-	4,645
<b>7. EMPLOYEES AND REMUNERATION</b>					
<b>Number of employees</b>					
The average number of persons employed (including executive trustees) during the financial year was as follows:					
				<b>2025 Number</b>	<b>2024 Number</b>
Directors				2	2
Home Helpers				79	71
				81	73
The staff costs (inclusive of trustees' salaries) comprise:					
				<b>2025 £</b>	<b>2024 £</b>
Wages and salaries				568,976	507,200
Social security costs				15,703	5,438
Pension costs				8,269	7,292
				592,948	519,930
No employee earned more than £60,000 in the year.					
<b>8. DEBTORS</b>				<b>2025 £</b>	<b>2024 £</b>
Trade debtors				57,567	50,032
Other debtors				5,475	3,849
Prepayments and accrued income				3,320	2,267
				66,362	56,148

**Essex Home Help Service**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 30 June 2025

9.	CASH AND CASH EQUIVALENTS	2025	2024
		£	£
	Cash and bank balances	60,922	64,788
	Cash equivalents	1	1
		<u>60,923</u>	<u>64,789</u>
10.	CREDITORS	2025	2024
	Amounts falling due within one year	£	£
	Trade creditors	83	1,000
	Taxation and social security costs (Note 11)	3,576	2,615
	Other creditors	-	22
	Accruals and deferred income	54,619	47,959
		<u>58,278</u>	<u>51,596</u>
11.	TAXATION AND SOCIAL SECURITY	2025	2024
		£	£
	Creditors:		
	PAYE / NI	<u>3,576</u>	<u>2,615</u>
12.	PENSION COSTS - DEFINED CONTRIBUTION		
	The charitable incorporated organisation operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable incorporated organisation in an independently administered fund. Pension costs amounted to £8,269 (2024 - £7,292).		
13.	RESERVES	2025	2024
		£	£
	At the beginning of the year	69,341	-
	(Deficit)/Surplus for the financial year	<u>(334)</u>	<u>69,341</u>
	At the end of the year	<u>69,007</u>	<u>69,341</u>
14.	FUNDS		
14.1	RECONCILIATION OF MOVEMENT IN FUNDS	Unrestricted Funds	Restricted Funds
		£	£
	At 1 July 2023	-	-
	Movement during the financial year	<u>49,385</u>	<u>19,956</u>
	At 30 June 2024	49,385	19,956
	Movement during the financial year	<u>19,622</u>	<u>(19,956)</u>
	At 30 June 2025	<u>69,007</u>	<u>-</u>

# Essex Home Help Service

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

### 14.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 July 2024 £	Income £	Expenditure £	Transfers between funds £	Balance 30 June 2025 £
National Lottery Community Fund	19,956	-	19,963	7	-
<b>Unrestricted funds</b>					
Unrestricted General	49,385	662,122	642,493	(7)	69,007
<b>Total funds</b>	<b>69,341</b>	<b>662,122</b>	<b>662,456</b>	<b>-</b>	<b>69,007</b>

#### 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.

### 14.3 ANALYSIS OF NET ASSETS BY FUND

	Current assets £	Current liabilities £	Total £
Unrestricted general funds	127,285	(58,278)	69,007
	<b>127,285</b>	<b>(58,278)</b>	<b>69,007</b>

### 15. OPERATING LEASE COMMITMENTS

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

	2025 £	2024 £
Within one year	16,140	37,278
Between one and five years	17,143	23,377
	<b>33,283</b>	<b>60,655</b>

### 16. TRUSTEES' REMUNERATION

	2025 £	2024 £
Remuneration including pension contributions	112,427	95,040

### 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. Their remuneration is disclosed in note 16.

### 18. POST-BALANCE SHEET EVENTS

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