

Healthwatch North Yorkshire
Unaudited Financial Statements
31 March 2023

IAN CRISOP ACCOUNTANCY

Chartered accountants
Unit 1, Borough House Business Centre,
5 Borough Road, Richmond,
North Yorkshire
DL10 4SX

Healthwatch North Yorkshire

Financial Statements

Year ended 31 March 2023

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Healthwatch North Yorkshire

Trustees' Annual Report

Year ended 31 March 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name Healthwatch North Yorkshire

Charity registration number 1171152

Principal office 55 Grove Road
Harrogate
North Yorkshire
HG1 5EP

The trustees

P Southgate
J Cunningham
L Adams
L V Wolstenholme
D Bodell
L Parker
K Hodgson
A Barnes

Independent examiner Mr R I Crisop FCA
Unit 1, Borough House Business Centre,
5 Borough Road, Richmond,
North Yorkshire
DL10 4SX

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) registered with the Charity Commission on 17th January 2017. The charity is managed by the board of trustees. Trustees are appointed for a term of 3 years.

New trustees receive an induction and briefing on their legal obligations under charitable law and the content of the constitution as well as management committee papers to familiarise themselves with their role and responsibilities.

Funding is granted through a grant from North Yorkshire County Council and earned income for time limited projects.

Healthwatch North Yorkshire

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

Objectives and activities

The objects of the charity are:

- providing information and advice to the general public about local health and social care services;
- making the views and experiences of members of the general public known to health and social care providers and commissioners;
- enabling local people to have a voice in the development, delivery, improvement and equality of access to local health and care services and facilities; and
- providing training and the development of skills for volunteers and the wider community in understanding, scrutinising, reviewing and monitoring local health and care services and facilities.

Trustees have considered the Charity Commission's guidance on public benefit and believe that Healthwatch North Yorkshire meets the public benefit requirements in delivering the activities that contribute to the objects of the charity. The achievements are set out in this report detailing how we deliver our charitable objects and who the beneficiaries are.

Achievements and performance

This report highlights the key achievements of the charity in this year of operation and how it has met its charitable objectives.

Providing information and advice to the general public about local health and social care services

We engaged with a diverse wide range of voluntary organisations reaching older people, families and children, mental health users, veterans and carers. We engaged with the public via market stall events, fayres, summer shows and public sector consultation events.

Making the views and experiences of members of the general public known to health and social care providers and commissioners

Healthwatch North Yorkshire is a member of North Yorkshire Health & Wellbeing Board directly feeding back views and experiences to commissioners in health and social care. We have worked closely with local health and social care providers attending meetings at a strategic level and operational level. Our trustees, staff and volunteers attended public consultation events to hear public opinion and ensure those opinions are heard.

Enabling local people to have a voice in the development, delivery, improvement and equality of access to local health and care services and facilities

Providing training and the development of skills for volunteers and the wider community in understanding, scrutinising, reviewing and monitoring local health and care services and facilities

Healthwatch North Yorkshire

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

Financial review

The trustees are satisfied with the financial position of the charity.

Reserves policy

Healthwatch North Yorkshire will work towards ensuring unrestricted funds are equivalent to 3 months running costs. This is to ensure we can provide financial stability and the means for the development of our required activities. The Board will annually review the amount of reserves that are required to ensure that they are adequate to fulfill our continuing obligations.

The trustees' annual report was approved on 11 October 2023 and signed on behalf of the board of trustees by:

P Southgate
Trustee



L Adams
Trustee



Healthwatch North Yorkshire

Independent Examiner's Report to the Trustees of Healthwatch North Yorkshire

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of Healthwatch North Yorkshire ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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 accounts to be reached.

Mr R I Crisop FCA
Independent Examiner

Unit 1, Borough House Business Centre,
5 Borough Road, Richmond,
North Yorkshire
DL10 4SX

11 October 2023

Healthwatch North Yorkshire

Statement of Financial Activities

Year ended 31 March 2023

		2023		2022
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	237,208	237,208	185,059
Investment income	5	212	212	–
Total income		<u>237,420</u>	<u>237,420</u>	<u>185,059</u>
Expenditure				
Expenditure on charitable activities	6,7	252,307	252,307	172,126
Total expenditure		<u>252,307</u>	<u>252,307</u>	<u>172,126</u>
Net (expenditure)/income and net movement in funds		<u>(14,887)</u>	<u>(14,887)</u>	<u>12,933</u>
Reconciliation of funds				
Total funds brought forward		155,028	155,028	142,095
Total funds carried forward		<u>140,141</u>	<u>140,141</u>	<u>155,028</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 13 form part of these financial statements.

Healthwatch North Yorkshire

Statement of Financial Position

31 March 2023

	Note	2023 £	£	2022 £
Fixed assets				
Tangible fixed assets	12		363	3,060
Current assets				
Debtors	13	15,000		—
Cash at bank and in hand		125,414		152,604
		<u>140,414</u>		<u>152,604</u>
Creditors: amounts falling due within one year	14	<u>636</u>		<u>636</u>
Net current assets			<u>139,778</u>	<u>151,968</u>
Total assets less current liabilities			<u>140,141</u>	<u>155,028</u>
Net assets			<u>140,141</u>	<u>155,028</u>
Funds of the charity				
Unrestricted funds			<u>140,141</u>	<u>155,028</u>
Total charity funds	16		<u>140,141</u>	<u>155,028</u>

These financial statements were approved by the board of trustees and authorised for issue on 11 October 2023, and are signed on behalf of the board by:

P Southgate
Trustee



L Adams
Trustee



The notes on pages 7 to 13 form part of these financial statements.

Healthwatch North Yorkshire

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 55 Grove Road, Harrogate, North Yorkshire, HG1 5EP.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', 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 (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Healthwatch North Yorkshire

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Healthwatch North Yorkshire

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures, equipment etc. - 20% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Healthwatch North Yorkshire

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Grants				
NYCC service grant	167,459	167,459	167,459	167,459
Other grants	8,229	8,229	17,600	17,600
MH funded project	60,000	60,000	–	–
Grants receivable	1,520	1,520	–	–
	<u>237,208</u>	<u>237,208</u>	<u>185,059</u>	<u>185,059</u>

Healthwatch North Yorkshire

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

5. Investment income

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Bank interest receivable	212	212	–	–

6. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Charitable activity	252,307	252,307	172,126	172,126

7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Total funds 2023	Total fund 2022
	£	£	£
Charitable activity	252,307	252,307	172,126

8. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	2,697	2,697

9. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	660	660

10. Staff costs

The average head count of employees during the year was 6 (2022: 5).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Healthwatch North Yorkshire

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

12. Tangible fixed assets

	Equipment £	Total £
Cost		
At 1 April 2022 and 31 March 2023	14,207	14,207
Depreciation		
At 1 April 2022	11,147	11,147
Charge for the year	2,697	2,697
At 31 March 2023	13,844	13,844
Carrying amount		
At 31 March 2023	363	363
At 31 March 2022	3,060	3,060

13. Debtors

	2023 £	2022 £
Other debtors	15,000	-

14. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	636	636

15. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £Nil (2022: £3,184).

16. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
General funds	155,028	237,420	(252,307)	140,141

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
General funds	142,095	185,059	(172,126)	155,028

Healthwatch North Yorkshire

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

17. Analysis of net assets between funds

	Unrestricted Funds	Total Funds
	£	£
Tangible fixed assets	363	363
Current assets	140,414	140,414
Creditors less than 1 year	(636)	(636)
Net assets	140,141	140,141

	Unrestricted Funds	Total Funds
	£	£
Tangible fixed assets	3,060	3,060
Current assets	152,604	152,604
Creditors less than 1 year	(636)	(636)
Net assets	155,028	155,028

Healthwatch North Yorkshire

Management Information

Year ended 31 March 2023

The following pages do not form part of the financial statements.

Healthwatch North Yorkshire
Detailed Statement of Financial Activities
Year ended 31 March 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
NYCC service grant	167,459	167,459
Other grants	8,229	17,600
MH funded project	60,000	-
Grants receivable	1,520	-
	<u>237,208</u>	<u>185,059</u>
Investment income		
Bank interest receivable	212	-
	<u>237,420</u>	<u>185,059</u>
Total income		
	<u>237,420</u>	<u>185,059</u>
Expenditure		
Expenditure on charitable activities		
Wages and salaries	174,501	140,922
Pension costs	-	3,184
Subs & publications	3,169	1,902
Engagement budget	44,813	-
Sundry expenses	181	176
Insurance	1,583	1,503
Staff travel and expenses	8,744	3,581
Repairs and software maintenance	3,588	6,556
Volunteer and travel expenses	757	72
Legal, professional and consultancy fees	2,841	2,407
Trustees expenses	226	560
Office rent, broadband and phones	4,944	3,341
Depreciation	2,697	2,697
Bank charges	83	96
Printing, stationery & postage	-	3,306
Marketing & publicity	1,785	353
Room hire & hospitality	2,395	1,470
	<u>252,307</u>	<u>172,126</u>
Total expenditure		
	<u>252,307</u>	<u>172,126</u>
Net (expenditure)/income		
	<u>(14,887)</u>	<u>12,933</u>

Healthwatch North Yorkshire

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023 £	2022 £
Expenditure on charitable activities		
<i>Activities undertaken directly</i>		
Wages/salaries inc fees	174,501	140,922
Pension costs	–	3,184
Subs & publications	3,169	1,902
Engagement budget	44,813	–
Sundry expenses	181	176
Insurance	1,583	1,503
Staff travel and expenses	8,744	3,581
Repairs and software maintenance	3,588	6,556
Volunteer travel expenses	757	72
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Office rent, broadband and phone	4,944	3,341
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Bank charges	83	96
Printing, stationery and postage	–	3,306
Marketing and publicity	1,785	353
Room hire and hospitality	2,395	1,470
	<u>252,307</u>	<u>172,126</u>
Expenditure on charitable activities	<u>252,307</u>	<u>172,126</u>