

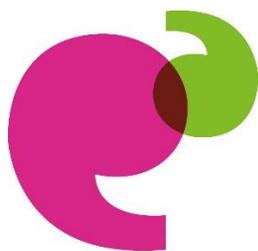
**A Charitable Incorporated Organisation  
Trustees' Report and Unaudited  
Financial Statements**

**Year ended 31 March 2019**

**Charity Registration No. 1152552**



# Healthwatch Camden



## Healthwatch Camden Trustees' Annual Report 2019

### REFERENCE AND ADMINISTRATIVE DETAILS

Status:	Charitable Incorporated Organisation Charity Registration No: 1152552 The Charity's governing document is constitution dated 21 June 2013
Chief Executive Officer:	Frances Hasler
Registered Office:	Greenwood Centre, 37 Greenwood Place, London NW5 1LB
Trustees:	Saloni Thakrar, Chair Pamela Hibbs (retired January 2019) Sanjay Ganvir Sarah Hoyle (retired April 2018) Robert Sumerling Sonal Keay (retired January 2019) Sarah Cawthra (retired September 2019) Clarice Neves Paul Webley (appointed March 2019) Louise Jones (appointed March 2019) Keith Morgan (appointed March 2019)
Independent examiner:	Shruti Soni ACCA Shruti Soni Ltd Chartered Certified Accountants 117a St John's Hill, Sevenoaks TN13 3PE

# Healthwatch Camden

## Trustees' Report for the year ended 31 March 2019

The trustees present their report and the financial statements for the year ended 31 March 2019.

This Trustees Report and the associated Financial Statements have been prepared in accordance with guidance for preparing Charity Accounts and Reports presented in “Accounting and Reporting by Charities: Statement of Recommended Practice” and are therefore in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (effective 1 January 2015) - (Charities SORP FRS 102).

### Objectives

Healthwatch Camden is an independent organisation, run by and for local people. Our role is to ensure that Camden people have a strong VOICE in local health and social care services; that they know about the CHOICES they can make in health and social care services; and that local people’s views lead to positive CHANGE in health and social care services.

Our ambition is to lead strong, influential and inclusive engagement for all of Camden’s residents.

- We aim to connect and strengthen local voices.
- We aim to set the standard for excellent engagement in the borough.
- We want to see real sharing of decision making, based on the views of people from every part of Camden’s community.

We want to see all services actively using what people tell them, to make big and small improvements.

Our remit derives from the key functions and powers of a local Healthwatch organisation, as set out in the 2012 Health and Social Care Act. These are:

- to provide information and advice to the general public about local health and social care services;
- to make the views and experiences of members of the general public known to health and social care providers and commissioners;
- to enable local people to have a voice in the development, delivery, improvement and equality of access to local health and social care services and facilities;
- to provide support for our volunteers and the wider community in understanding and monitoring local health and social care services and facilities.



# Healthwatch Camden

## Activities - how we work



### Gathering views

Our work is based on what matters to local people. So, we spend time going out to gather views and experience from different groups across the borough. We work closely with the diverse voluntary and community organisations in the borough, so that we can reach as wide a range of people as possible. This year we successfully engaged with both new and existing partners to maintain healthy relationships with local and voluntary organisations, faith groups and the community.

We go to community events and we collect feedback on services, face to face, via comment cards and via our website. We invite local people to help set our priorities, choosing which aspects

of local health and care services need to be improved.

Some of the things people have said they want:

**“Easier links between community nursing and the council.”**

**“Community based activities for teenagers.”**

**“Counselling services in different languages”**

Camden residents care about the causes of ill health as well as the treatments. This year they have asked us to work on prevention, looking at the health impacts of insecure housing, poor air quality, and difficulties in eating healthily.

**“People want and need to look after their own health not waiting for the magic pill.”**

What people tell us makes a difference:

**“The Long Term Plan conversations undertaken by Healthwatch Camden with local people, ensure their views are heard and fed through into our developing plans both at a borough and system level.”**

(Sarah Mansuralli, Chief Operating Officer, Camden CCG)

### Investigating issues

We work with people who use services to carry out enquiries in our priority areas, and write or film reports on what we find. We have powers to go into services to check on quality. We use different methods to explore the priority topics, including surveys, interviews, data analysis, mystery shopping, focus groups and workshops. We share reports with service providers and with people in charge of planning services (commissioners). We have legal powers which mean that providers and commissioners must respond to our recommendations. We also share what we learn with the Care Quality Commission and with Healthwatch England. We follow up our recommendations to see how they are being implemented.

### Giving information

We provide information to people about the choices they can make in services. We do this using our online guide (Start here) and through regular updates on our social media, especially via Twitter.

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We help people to make contact with the right support, including referring them to advocacy services where necessary.

**“I cannot thank Healthwatch Camden enough. I am disabled, housebound and severely dyslexic and Healthwatch Camden were incredibly helpful and supportive.”**

(Stuart, who asked for help to resolve a problem with his doctor.)

## Supporting participation

Healthwatch Camden doesn't just aim to give people a stronger voice, we also support their direct participation in planning and running the health and care services they use. So we're really pleased to be taking part in Health and Wellbeing Board initiatives on citizen-led wellbeing. We're working with local citizens in the West of the borough to trial better ways of helping people to stay healthy. People don't just want better food and exercise, they tell us they need healthy environments, healthy workplaces, and the income and security to allow them to improve their health.

## Volunteers

Volunteers are a key contributor to our work. Volunteers help us to connect with more people at events which means that more people get to have their say on health and social care provision in the borough. Over the year, they've given more than 150 hours of their time to support us. Volunteers spoke to over 140 patients in waiting rooms at UCLH and the Royal Free Hospital to find out about their experience of being referred for outpatient treatment.

Volunteers from University College London (UCL) interviewed 75 people at community cooking classes, to find out what healthy eating means to them and identify any challenges to shopping, cooking and eating healthily. We got really helpful information and the volunteers had a good time talking to a hugely varied group of people. They got a free healthy meal, too!

## Highlights

### Making a difference through giving people a say

In all our work, we aim to make a difference. We know that the people who use services have lots of ideas on how to make them better. We can join up those ideas with the people who can use them. Our power to influence services is based not only on our legal power to make recommendations, but also on our constructive relationships with providers and commissioners. In June every year we publish a report on our activities. It forms an annexe to this report.

### Highlights this year include:

#### Last phase of life

We interviewed people who were close to the end of their lives and spoke to carers of people who had died. We spoke directly to people to get a deeper understanding of care provision for people in the last phase of life and to highlight the variable quality of care available to the dying and their carers. We held a co-design event with service users, carers and service providers to talk about how to put these needs into practice

The project produced a video which will be used in future staff training.

**“Just make sure that the family is involved at all stages of care and listen to the family.”** (Carer)

## Housing and Health

Vulnerable people in private rented accommodation can find it especially hard to access services. So we teamed up with the Camden Federation of Private Tenants to explore whether Camden's health and wellbeing services are meeting the needs of these residents. We conducted in-depth

# Healthwatch Camden

interviews and held focus groups and meetings to gather people's views. Stress, anxiety and isolation emerged as key themes.

To ensure our work had impact, we began a series of conversations with stakeholders. We convened a high level round table that brought together senior people across health and housing in Camden. This cooperative approach strengthened our influence and ensured that our recommendations met with a good response.

**"I'm impressed by the convening power of Healthwatch Camden."**

(Martin Pratt, Executive Director, Supporting People & Deputy Chief Executive London Borough of Camden).

## Food and health

We wanted to find out more about what helps or prevents people from getting a healthy diet. We were particularly interested to know the experience of people from the diverse minority communities in Camden who want to enjoy traditional or culturally appropriate food. So we spoke to people at community cooking classes and at a hostel for homeless people.

We found that among the people we spoke to the things that make it most difficult to eat healthily are time and the accessibility of healthy options. Living in London, our interviewees had access to a good range of international foods. For the poorest there were challenges in buying fresh or organic food - processed food is often cheaper.

To increase awareness of the project we collaborated with two charities: the Felix Project and Single Homeless Project (SHP), and also a non-profit organisation Lifeafterhummus Community Benefit Society. We ran a social media campaign to raise awareness of the project and to start a conversation. To ensure the work has impact we will share it with key decision makers in the Health and Wellbeing Board.



## Influencing services

We champion the views of local people. To make sure that their views count, we take part in planning changes in local services, making sure that local citizens get a say. We take part in local statutory committees, influencing policy formation, service design and service scrutiny. We bring our knowledge of what matters to local people to these meetings.

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This includes being represented on key bodies such as the Health and Wellbeing Board and the Clinical Commissioning Group Board as well as taking part in detailed work on specific services.

We are acknowledged as constructive, useful partners, making appropriate challenge.

**“We have always been on the same side, working hard to get what we believe in - best outcomes and experience for residents using data as our starting point”**

(Cllr Alison Kelly, Chair of Health and Adult Social Care Scrutiny Committee, London Borough of Camden).

**The CCG values its relationship with Healthwatch Camden - the invaluable perspective you have brought to the CCG’s Governing Body; ensuring the voice and views of Camden residents is central to our governance processes.**

(Sarah Mansuralli, Chief Operating officer, Camden Clinical Commissioning Group).

## Examples our influence

### Helping people to have a say in service changes

Our local mental health provider, Camden & Islington NHS Trust, is planning some major changes to its services, including relocating inpatient beds.

When services change we want service users to have a strong voice. So we talked to the mental health patients currently staying in the hospital wards. We interviewed 55 patients, staff and carers. There was strong support for a new purpose-built mental health facility. The work had good impact. We shared what we found with the Trust, who used our feedback in their plans. They also took our ideas into their formal consultation.

**“Thank you. It’s so nice to be properly consulted.”** (Carer)

**“It is great that you are bothering to come and talk to me.”** (Patient)

### Learning from patient experience

Camden Clinical Commissioning Group (CCG) asked us to talk to service users about their experience of two newly commissioned services which aim to help people stay out of hospital or get home from hospital sooner.

So we visited 28 frail and elderly patients in their homes to let them have their say. We gathered lots of different views and made recommendations on how the provider can improve communication. Our findings have been discussed at the Local Care Delivery Board. They have had **impact** - they are being used by senior management at the CCG and the Trust to refine and improve the services.

### Working with disabled people to improve access

This year we published our report on access to community centres in Camden, which we produced jointly with Camden Disability Action. The report has had **impact** - it has already led to some improvements in centres and CDA is advising others on how they can make some simple, effective changes to improve access for disabled people.

We also followed up on last year’s work about accessible information at GP services.

# Healthwatch Camden

“Through the work led by Healthwatch on the Accessible Information Standard, Camden general practices are now leading the way nationally in ensuring people with a disability or sensory loss are given information they can understand and the communication support they need.” (Sarah Mansuralli)

## Structure, Governance and Management

### Staffing

Healthwatch Camden is a small organisation with six staff (4.2 whole time equivalent) led by Chief Executive, Frances Hasler. We have a small bank of paid associates, who work on a freelance basis to support our project work. We also have a number of active volunteers.

Staff have expertise in gathering and reporting people’s experiences and views. They reach out to different communities of interest and work with local voluntary organisations to make sure we are hearing from as wide a group of people as possible. We gain additional expertise through working with community organisations, who help to organise focus groups, and assist with interviews in mother tongue. Some expertise is gained through the use of associates - freelance workers who contribute to specific projects. This includes help with managing data and help with conducting surveys.

Staff have skills in influencing local service providers, and in making alliances to achieve change. Staff are also able to gather information about services and share it via our website and social media, as well as responding to queries by telephone or email.

Volunteers help us to gather and to disseminate information. Some are trained for specific roles such as ‘PLACE’ assessments (patient led assessment of the care environment, which takes place in hospitals annually) or to do formal visits to local care services using Healthwatch ‘enter and view’ powers. We are grateful for the volunteer support organisations in Camden that help us to find suitable volunteers.

### Governance

The organisation is governed by a board of trustees. This year three trustees retired and three were recruited. There are currently eight trustees. Trustees are appointed for a term of three years and may serve two terms consecutively. Trustees are recruited through a mix of open advertising and personal recommendation and all are interviewed. The board reflects a range of skills and experience. All trustees must have a connection with Camden as residents, service users, workers or students.

New trustees are provided with an induction briefing. All trustees receive a weekly update from the Chief Executive on current issues and are encouraged to visit the office and to take part in the organisation’s activities.

Trustees met formally nine times this year. Four of our meetings are held in public. In addition, trustees and staff hold an annual ‘away-day’ to review progress and plan future work. Trustees also meet virtually as required. This year in addition to formal meetings there have been there have been two informal meetings, to allow for discussion on current issues. There are no standing committees, however the board sets up ad hoc task groups from time to time, and different trustees provide oversight and expertise to specific areas of work. This includes oversight of financial management, review of operating policies, staff issues and strategic planning.

This year we have had a task group for review of all staff posts, to ensure that our collective skills and experience match the requirements of our strategic plan. Trustees have also considered our employment policies.

We reviewed our information governance arrangements one year after the introduction of the GDPR, to ensure we are compliant with it.

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## Maintaining independence

It is essential to our role that we are independent, so that we may provide unbiased insight and recommendations. Trustees are mindful of their role as representatives of the public interest and both trustees and staff follow the 'Nolan Principles' of conduct in public life. Our role requires us to be well connected with local networks and stakeholders, and to act as a 'critical friend' to the health and social care system. So we always strive to keep a balance between maintaining close and constructive relationships and being demonstrably independent.

## Financial review

Healthwatch Camden receives a core grant from the London Borough of Camden. In 2018/19 this was set at £200,000. This is a reduction on our previous grant of £218,815. We will receive the same sum, £200,000, in 2019/20.

In 2017/18 we reported that we generated more money than we had expected. This was helpful, as although we were successful in achieving some income from contracted activity in 2018/19, we generated less income than hoped so we finished the year with a deficit of income over expenditure. We were able to cover the deficit from our reserves, which remain strong, representing around five months' running costs.

Trustees have kept the financial situation under regular review. We have increased our efforts on applying for grants and have continued to look for opportunities for contract activity. The outlook for contract income in 2019/20 is encouraging.

We have also increased our reach through partnerships with other voluntary organisations. Although this is not a financial gain it helps our overall resources by making our money go further.

We continue to maintain good relationships with our key stakeholders, including the London Borough of Camden.

Trustees regularly review our spending plans, to make sure we are making the best of our resources. Our largest expense is always our staff. This year we slightly underspent as a staff member reduced their hours. We also underspent on activity; staff were careful to work as economically as possible to minimise our in-year deficit.

As part of our strategic plan, trustees initiated a staff role review, to make sure we are making best use of staff resources and matching our capacity to our strategic ambitions. We spent more on governance than originally planned because we decided to bring in some professional HR advice to help us to manage the staffing changes.

We also incurred some one-off costs from moving office. We are now located in the Greenwood Centre, a brand new building owned by the London Borough of Camden.

We ended the financial year with a healthy balance sheet. Nonetheless, trustees will continue to maintain a focus on increasing our income and containing our costs.

## Review

Last year we made some changes to our financial management arrangements, to strengthen our capacity. This year we have consolidated the changes, appointing a single supplier, Accountability EU Ltd, to provide book-keeping, payroll and management accounting services.

Trustees also deferred their decision to move our bank accounts, as concerns were raised about the intended new bank. This will be reviewed in 2020.

## Reserves policy

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Trustees reviewed our reserves policy in October 2017. Current policy is to maintain a reserve of not less than three months' running costs. This is being achieved, our current designated reserve is £57,000. Trustees also aim to create a reserve for development costs, from surplus unrestricted funds. All other funds are available to be used in-year to further the objectives of the charity.

## Risks

Healthwatch Camden has a risk register, reviewed twice-yearly. Our biggest risks remain financial - the likelihood of further cuts to our core grant, and a risk that we will not achieve our income generation targets. Trustees have considered strategies for managing these risks and have set a strategic target for achieving 40% of our income through income generation. We have legal functions as a local Healthwatch organisation and trustees are mindful that we may not be able to fulfil these if our core income drops below its current level. We have the ability to refer funding concerns to Healthwatch England, who may intervene on our behalf with our main funders, the London Borough of Camden.

As a small charity with limited technical financial knowledge we had identified a general risk of loss due to fraud; our move to appoint a qualified independent financial service has helped to minimise this risk by creating a further layer of oversight.

Trustees consider that all general operational risks are being well managed and present a low risk overall. Trustees are satisfied that risk management in use is proportionate and sufficient.

## Future plans

### Working on wellbeing

We've started two projects linked to Camden's Health and Wellbeing Board initiative to develop citizen led neighbourhood approaches to wellbeing.

We've talked to people in Kilburn about what wellbeing means for them and we've talked to people in other parts of the borough about the challenges they face in eating healthily. We'll present our findings to the Health and Wellbeing board to ensure that local people have a voice.

We'll be talking to partners about how local initiatives to improve **air quality** can help to prevent illness and improve wellbeing. We'll also look at the support available for respiratory problems and dealing with existing levels of pollution.

We'll be talking to older people from Black and Minority Ethnic (BAME) communities about their participation in social activities.

### Supporting direct participation

We'll work with colleagues from Camden Disability Action and Camden Council to support co-design of services and increase confidence in co-producing service solutions.

### Shaping the local NHS

We'll publish our report on **referrals to outpatients**; the NHS Long Term Plan wants to reduce use of outpatient visits. We'll include insights about the ways that outpatient referrals can be a better experience for patients.

We will find out which things in the NHS Long Term Plan matter most to Camden residents and we will use this to guide some future work on implementing the plan locally.

### Checking on change

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We'll talk to Camden residents who've used the Royal Free's new elective care service at Chase Farm to see how well it's working.

And subject to funding, we'll also:

Go to A&E - to talk to people about their visits to A&E

Work on equal access - to support local NHS trusts to extend their approach on equality and diversity.

## 2020 and beyond

Our plans for 2020 and beyond will be shaped by what people tell us over the summer during our regular 'Your Voice Counts' outreach.

We'll be asking people for their views on digital healthcare, on improving care for long term conditions and on mental health services for children and young people.

## Public benefit statement

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning its future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives that have been set.



## Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing these financial statements, the trustees are required to:

# Healthwatch Camden

- a) select suitable accounting policies and apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgments and accounting estimates that are reasonable and prudent;
- d) state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping proper 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

This report was approved by the Trustees on..... and signed on their behalf by:

Signed \_\_\_\_\_ (Trustee)

Name \_\_\_\_\_

## **Independent Examiner's Report to the Trustees of Healthwatch Camden**

I report on the financial statements of the charity for the year ended 31 March 2019 as set out on pages 14 to 25.

### **Responsibilities and basis of report**

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 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 accounts do not accord with those records; or
3. the accounts 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.

**Shruti Soni ACCA**

Shruti Soni Ltd • Chartered Certified Accountants  
117a St. John's Hill, Sevenoaks TN13 3PE

Date:

## HEALTHWATCH CAMDEN

### Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2019

		2019			2018		
	Note	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
<b>Income from:</b>							
Donations and legacies	2	-	200,000	200,000	400	218,815	219,215
Charitable activities							
Health advice, information and research	3	10,105	-	10,105	87,990	-	87,990
<b>Total income</b>		<b>10,105</b>	<b>200,000</b>	<b>210,105</b>	<b>88,390</b>	<b>218,815</b>	<b>307,205</b>
<b>Expenditure on:</b>							
Raising funds	4	-	2,311	2,311	-	2,158	2,158
Charitable activities							
Health advice, information and research	4	4,469	219,729	224,198	32,487	219,882	252,369
<b>Total expenditure</b>		<b>4,469</b>	<b>222,040</b>	<b>226,509</b>	<b>32,487</b>	<b>222,040</b>	<b>254,527</b>
<b>Net income / (expenditure) for the year</b>		<b>5,636</b>	<b>(22,040)</b>	<b>(16,404)</b>	<b>55,903</b>	<b>(3,225)</b>	<b>52,678</b>
<b>Net movement in funds</b>		<b>5,636</b>	<b>(22,040)</b>	<b>(16,404)</b>	<b>55,903</b>	<b>(3,225)</b>	<b>52,678</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		112,019	9,255	121,274	56,116	12,480	68,596
<b>Total funds carried forward</b>	14	<b>117,655</b>	<b>(12,785)</b>	<b>104,870</b>	<b>112,019</b>	<b>9,255</b>	<b>121,274</b>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 14 to the financial statements.

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## Balance sheet

As at 31 March 2019

	Note	£	2019 £	£	2018 £
<b>Fixed assets:</b>					
Tangible assets	10		1,309		1,709
			1,309		1,709
<b>Current assets:</b>					
Cash at bank and in hand		110,483		138,042	
		113,907		138,042	
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	12	10,346		19,000	
				19,000	
<b>Net current assets / (liabilities)</b>			<b>103,561</b>		<b>119,042</b>
<b>Total assets less current liabilities</b>			<b>104,870</b>		<b>120,751</b>
<b>Total net assets / (liabilities)</b>			<b>104,870</b>		<b>120,751</b>
<b>The funds of the charity:</b>					
Restricted income funds	13		(12,785)		9,255
Unrestricted income funds:					
Designated funds		57,000		57,000	
General funds		60,655		55,019	
			117,655		112,019
<b>Total unrestricted funds</b>			<b>117,655</b>		<b>112,019</b>
<b>Total charity funds</b>			<b>104,870</b>		<b>121,274</b>

These financial statements were approved by the board on ..... and signed by its behalf by:

\_\_\_\_\_  
Trustee  
Name

# HEALTHWATCH CAMDEN

## Statement of cash flows

For the year ended 31 March 2019

	Note	2019 £	£	2018 £	£
Cash flows from operating activities	15				
Net cash provided by / (used in) operating activities			(26,062)		61,822
Cash flows from investing activities:					
Purchase of fixed assets		(1,496)		-	
Net cash provided by / (used in) investing activities			(1,496)		-
Change in cash and cash equivalents in the year			(27,559)		61,822
Cash and cash equivalents at the beginning of the year			138,042		76,220
Cash and cash equivalents at the end of the year	16		110,483		138,042

# HEALTHWATCH CAMDEN

## Notes to the financial statements

For the year ended 31 March 2019

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### 1 Accounting policies

#### a) 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. Healthwatch Camden is a charitable incorporated organisation registered with Charity Commission with registration number 1152552. Its registered office address is 150 Ossulston Street, NW1 1EE. The accounts are presented in GBP rounded to £1.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. The departure has involved following the 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) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

#### b) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

#### c) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

Key judgements (excluding those involving estimates) that the charitable company has made which have a significant effect on the accounts include Depreciation rates for tangible Fixed Assets.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

#### d) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

#### e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

#### f) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes. Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

# HEALTHWATCH CAMDEN

## Notes to the financial statements

For the year ended 31 March 2019

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### 1 Accounting policies (continued)

#### g) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of performances and choral singing activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

#### h) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, support costs, being cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the basis of estimated staff time attributable to each activity.

- |   |     |
|---|-----|
| ▫ Cost of raising funds                   | 1%  |
| ▫ Health advice, information and research | 97% |
| ▫ Governance costs                        | 2%  |

#### i) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

#### j) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset will be shown as a revaluation reserve in the balance sheet.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- |                    |         |
|--------------------|---------|
| ▫ Office Equipment | 2 years |
|--------------------|---------|

#### k) 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.

#### l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. Cash balances exclude any funds held on behalf of service users.

#### m) Creditors and provisions

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.

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

# HEALTHWATCH CAMDEN

## Notes to the financial statements

For the year ended 31 March 2019

### 1 Accounting policies (continued)

#### n) Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

### 2 Income from donations and legacies

	Unrestricted £	Restricted £	2019 total Total £	2018 Total £
London Borough of Camden	-	200,000	200,000	218,815
Donations	-	-	-	400
	-	200,000	200,000	219,215

### 3 Income from charitable activities

	Unrestricted £	Restricted £	2019 Total £	2018 Total £
<b>Health advice, information and research</b>				
Camden & Islington NHS	7,180	-	7,180	3,600
Healthwatch Enfield	-	-	-	2,865
North Central London Sustainability and Transformation Plan UEC	-	-	-	81,375
Other	2,925	-	2,925	150
Total income from charitable activities	10,105	-	10,105	87,990

## HEALTHWATCH CAMDEN

### Notes to the financial statements

For the year ended 31 March 2019

#### 4 Analysis of expenditure

	Charitable activity				2019 Total £	2018 £	Total £
	Cost of raising funds £	Health advice, information and research £	Governance costs £	Support costs £			
Staff costs (Note 6)	1,737	159,833	3,475	8,687	173,732		173,238
Delivery partners	-	750	-	-	750		26,581
Consultants and engagement	-	3,266	-	-	3,266		617
Accountancy and payroll fees	-	-	4,718	-	4,718		2,788
Independent examination	-	-	2,000	-	2,000		2,000
Insurance	-	-	-	523	523		406
Intern and volunteer expenses	-	-	-	187	187		568
Marketing and design	-	1,547	-	-	1,547		4,770
Meetings and events	-	2,589	10,274	-	12,863		4,628
Office equipment and consumables	-	-	-	4,583	4,583		2,145
Other staff costs	-	-	-	1,579	1,579		1,562
Print, stationery and post	-	-	-	892	892		539
Rent	-	-	-	15,862	15,862		15,000
Research	-	150	-	-	150		17,760
Telephone	-	-	-	431	431		(249)
Bank charges and sundry	-	-	-	1,529	1,529		464
Depreciation	-	-	-	1,897	1,897		1,710
	<b>1,737</b>	<b>168,135</b>	<b>20,467</b>	<b>36,170</b>	<b>226,509</b>		<b>254,527</b>
Support costs	362	35,085	723	(36,170)	-		-
Governance costs	212	20,978	(21,190)	-	-		-
<b>Total expenditure 2019</b>	<b>2,311</b>	<b>224,198</b>	<b>-</b>	<b>-</b>	<b>226,509</b>		<b>254,527</b>
<b>Total expenditure 2018</b>	<b>2,158</b>	<b>252,369</b>	<b>-</b>	<b>-</b>	<b>254,527</b>		<b>254,527</b>

Of the total expenditure during the year £225,571 was restricted (2018: £222,040).

# HEALTHWATCH CAMDEN

## Notes to the financial statements

For the year ended 31 March 2019

### 5 Net incoming resources for the year

This is stated after charging / crediting:

	2019 £	2018 £
Depreciation	1,896	1,710
Operating lease rentals: Property	15,862	15,000

### 6 Staff cost, Trustee remuneration and expenses

Staff costs were as follows:

	2019 £	2018 £
Salaries and wages	158,819	158,852
Social security costs	11,383	12,353
Employer's contribution to defined contribution pension schemes	3,530	2,033

No employee earned more than £60,000 during the year (2018: nil).

The total employee benefits including pension contributions of the key management personnel were £38,000 (2018: £38,000). The Charity considers its key management personnel comprise the Trustees and the Director.

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2018: £nil). No charity trustee received payment for professional or other services supplied to the charity (2018: £nil).

No trustees' expenses representing any payment or reimbursement of travel and subsistence costs were paid during the year (2018: nil).

No trustees were reimbursed any expenses incurred in relation to their duties as trustees.

### 7 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2019 No.	2018 No.
Health advice, information and research	6.0	6.0

# HEALTHWATCH CAMDEN

## Notes to the financial statements

For the year ended 31 March 2019

### 8 Related party transactions

There are no related party transactions to disclose for 2019 (2018: none).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties. Some trustees donate back out of pocket expenses incurred.

### 9 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

### 10 Tangible fixed assets

	IT Equipment £	Total £
<b>Cost or valuation</b>		
At the start of the year	3,419	3,419
Additions in year	1,496	1,496
	<hr/>	<hr/>
At the end of the year	4,915	4,915
	<hr/>	<hr/>
<b>Depreciation</b>		
At the start of the year	1,710	1,710
Charge for the year	1,896	1,896
	<hr/>	<hr/>
At the end of the year	3,606	3,606
	<hr/>	<hr/>
<b>Net book value</b>		
At the end of the year	1,309	1,309
	<hr/>	<hr/>
At the start of the year	1,709	1,709
	<hr/>	<hr/>

All of the above assets are used for charitable purposes.

### 11 Debtors

	2019 £	2018 £
Prepayments	499	523
Accrued income	2,925	-
	<hr/>	<hr/>
	3,424	523
	<hr/>	<hr/>

# HEALTHWATCH CAMDEN

## Notes to the financial statements

For the year ended 31 March 2019

### 12 Creditors: amounts falling due within one year

	2019 £	2018 £
Trade creditors	244	-
Pension Control Account	501	-
Accruals	9,601	19,000
	<u>10,346</u>	<u>19,000</u>

### 13 Analysis of net assets between funds

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	1,309	-	-	1,309
Net current assets	59,346	57,000	(12,785)	103,561
<b>Net assets as at 31 March 2019</b>	<u>60,655</u>	<u>57,000</u>	<u>(12,785)</u>	<u>104,870</u>

	General £	Designated £	Restricted £	Total funds £
Tangible fixed assets	1,709	-	-	1,709
Net current assets	52,787	57,000	9,255	119,042
<b>Net assets as at 31 March 2018</b>	<u>54,496</u>	<u>57,000</u>	<u>9,255</u>	<u>120,751</u>

### 14 Movements in funds

	At 1 April 2018 £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At 31 March 2019 £
<b>Restricted funds:</b>					
London Borough of Camden	9,255	200,000	(222,040)	-	(12,785)
<b>Total restricted funds</b>	<u>9,255</u>	<u>200,000</u>	<u>(222,040)</u>	<u>-</u>	<u>(12,785)</u>
<b>Unrestricted funds:</b>					
Designated funds:					
Contingency reserve	57,000	-	-	-	57,000
<b>Total designated funds</b>	<u>57,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>57,000</u>
<b>General funds</b>	<u>55,019</u>	<u>10,105</u>	<u>(4,469)</u>	<u>-</u>	<u>60,655</u>
<b>Total unrestricted funds</b>	<u>112,019</u>	<u>10,105</u>	<u>(4,469)</u>	<u>-</u>	<u>117,655</u>
<b>Total funds</b>	<u>121,274</u>	<u>210,105</u>	<u>(226,509)</u>	<u>-</u>	<u>104,870</u>

# HEALTHWATCH CAMDEN

## Notes to the financial statements

For the year ended 31 March 2019

### 14 Movements in funds (continued)

	At 1 April 2017 £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At 31 March 2018 £
<b>Restricted funds:</b>					
London Borough of Camden	12,480	218,815	(222,040)	-	9,255
<b>Total restricted funds</b>	<b>12,480</b>	<b>218,815</b>	<b>(222,040)</b>	<b>-</b>	<b>9,255</b>
<b>Unrestricted funds:</b>					
Designated funds:					
Contingency reserve	51,000	-	-	6,000	57,000
<b>Total designated funds</b>	<b>51,000</b>	<b>-</b>	<b>-</b>	<b>6,000</b>	<b>57,000</b>
<b>General funds</b>	<b>5,116</b>	<b>88,390</b>	<b>(32,487)</b>	<b>(6,000)</b>	<b>55,019</b>
<b>Total unrestricted funds</b>	<b>56,116</b>	<b>88,390</b>	<b>(32,487)</b>	<b>-</b>	<b>112,019</b>
<b>Total funds</b>	<b>68,596</b>	<b>307,205</b>	<b>(254,527)</b>	<b>-</b>	<b>121,274</b>

### Purposes of restricted funds

Grant from London Borough of Camden is to cover costs of core services provided by the charity which are: Information, Policy and insight and Community engagement.

### 15 Reconciliation of net income / (expenditure) to net cash flow from operating activities

	2019 £	2018 £
<b>Net income / (expenditure) for the reporting period (as per the statement of financial activities)</b>	<b>(16,404)</b>	52,678
Depreciation charges	1,897	1,710
(Increase)/decrease in debtors	(2,901)	(523)
(Decrease)/Increase in creditors	(8,654)	7,957
<b>Net cash provided by operating activities</b>	<b>(26,062)</b>	61,822

### 16 Analysis of cash and cash equivalents

	At 1 April 2018 £	Cash flows £	Other changes £	At 31 March 2019 £
Cash in hand	138,042	(27,559)	-	110,483
<b>Total cash and cash equivalents</b>	<b>138,042</b>	<b>(27,559)</b>	<b>-</b>	<b>110,483</b>

# HEALTHWATCH CAMDEN

## Notes to the financial statements

For the year ended 31 March 2019

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### 17 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods

	Property 2019 £	2018 £	Equipment 2019 £	2018 £
Less than one year	15,000	15,000	-	-
	<u>15,000</u>	<u>15,000</u>	<u>-</u>	<u>-</u>

### 18 Legal status of the charity

The charity is a Charitable Incorporated Organisation and has no share capital.