HEADWAY ESSEX

England & Wales · Charity number 1008807

Details

Other names	COLCHESTER AND NORTH EAST ESSEX HEADWAY
Status	Registered
Legal form	Charitable company
Company number	02674755
Registered	1992-02-26
Register	View on the Charity Commission register

Contact

Address	Headway Essex The Headway Centre Woodland Walk Colchester CO4 6DH
Phone	01206845945
Email	Accounts-Team@headwayessex.org.uk
Website	www.headwayessex.org.uk

Activities

Objects: THE REHABILITATION AND CARE OF PERSONS, PRINCIPALLY IN ESSEX AND THE SURROUNDING AREAS, WHO HAVE SUFFERED ACQUIRED BRAIN INJURIES OR OTHER NEUROLOGICAL CONDITIONS, AND THE SUPPORT OF SUCH PERSONS' CARERS, RELATIVES, FRIENDS AND THOSE PROFESSIONAL PERSONS INVOLVED IN THEIR TREATMENT.

Activities: Headway Essex provides specialist day care services and community-based support, information and advice services to support survivors of acquired brain injury and their families and carers across the county of Essex. We are the only charitable organisation providing services to this client group in Essex.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Disability
- **Who:** People With Disabilities

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Geography

- **Area of benefit:** ESSEX
- Essex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£775,548	£901,912	£843,967	24
2024-03-31	£718,484	£820,052	£970,331	22
2023-03-31	£648,609	£761,545	£1,071,899	19
2022-03-31	£923,671	£683,728	£1,184,833	19
2021-03-31	£605,206	£639,464	£944,890	19

Trustees

Name	Role	Appointed
Alan John Bacon	Chair	2013-12-12
Anthony Emms		2016-10-06
Caroline Kempster		2025-05-29
Cristina Corallini		2025-08-07
Dr Neil Parrett		2022-10-13
Glen Hickman		2026-03-12
Sue Merrell		2025-08-07
Tara McIntyre		2026-03-12
Tomas Corbyn		2025-08-07

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HEADWAY ESSEX

England & Wales - Charity number 1008807

Accounts

HEADWAY ESSEX

Providing brain injury care and support

Annual Report and Financial Statements
For The Year Ended 31 March 2025

The Headway Centre
Woodland Walk
Colchester
Essex
CO4 6DH

01206 845 945

www.headwayessex.org.uk
Patron: David Tennant

Registered Charity No. 1008807
Company Limited by Guarantee 2674755

HEADWAY ESSEX
(A company limited by guarantee)

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HEADWAY ESSEX
(A company limited by guarantee)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

The Trustees (who are also the Directors of the Company for the purposes of company law) are pleased to present their annual report together with the independently examined financial statements of the charity for the year ending 31 March 2025 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Charities Statement of Recommended Practice ("Charities SORP") (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland; FRS 102) issued in October 2019.

Objectives and activities

The Charity is established for the benefit of the public and its objectives are the rehabilitation and care of persons, principally in Essex and the surrounding areas, who have suffered acquired brain injuries or other neurological conditions, and the support of such persons' carers, relatives, friends and those professional persons involved in their treatment.

The charity aims to:

- To provide support, information and advice to people with traumatic and acquired brain injury.
- To provide respite for carers.
- To improve the health and well-being of people with acquired brain injury.
- To increase self-awareness and understanding of brain injury and its effects.
- To increase independence.
- To reduce social isolation.
- To identify and meet the unmet need of brain injury survivors.

The vision of the charity is that through the work of Headway Essex: people with acquired brain injury will fulfil their potential; families and carers will be better able to cope with their caring roles; the wider community will understand the causes and effects of acquired brain injury.

The charity provides support in the community and specialist day opportunities and rehabilitation activities for people living with acquired brain injury (ABI) and their families and carers in Essex.

The two hubs, in Colchester and Benfleet, offer a specialist person centred approach to rehabilitate, educate, inform and support each client with their own personal recovery journey through the achievement of realistic, achievable and measurable goals. The centres also provide social opportunities and a variety of activities to maintain health and wellbeing.

The support in the Community is through local Brain Injury Caseworkers in all areas of Essex. The service provides telephone support, coping strategies, crisis support, home visits, hospital visits and help with benefits advice. We also run educational groups, monthly support groups and separate carers support groups in several locations across Essex.

In shaping our objectives, the trustees have referred to the Charity Commission's general guidance on public benefit and regularly reviews its aims, objectives and activities and the benefits they have brought to the people the charity aims to help.

In all aspects of our work volunteers play a vital role. The board is grateful to everyone who has volunteered their time in furthering the work of Headway Essex and it is recognised that the donation of time is every bit as important as money or gifts.

Achievements and performance

During the past year, there have been many notable achievements. These are driven by one overarching theme; to continuously review and improve the services we offer adults with acquired brain injury and their families.

The Benfleet Hub has continued to thrive and now operates four days a week. Between April 2024 and March 2025, the total number of placements across our day centres rose from 99 to 113. This growth occurre despite a number of placements ending naturally due to successful rehabilitation or changes in medical needs While a seasonal dip in numbers is expected over the winter months—reflecting national trends linked to increased illness and higher winter mortality rates (with an average 7.1% rise in deaths, particularly among those with multiple co-morbidities)—these factors have not had a lasting negative impact on overall attendan

Our community support services continue to grow and evolve, with new groups established to better meet the diverse needs of those we support. This includes the further development of our Young Circle group, the introduction of Integrative Community Therapy within our South Essex carers group, a new support group in Southend and a shift towards a more socially focused model for our Mid Essex support group. Each group is regularly reviewed to ensure it remains appropriate and beneficial for its members, and we remain flexible in our approach to adapt to the changing needs of individuals.

The hospital link-worker role continues to expand and helps ensure people get the support and information they need in the days, weeks and months following discharge. In this financial year we visited and supported 257 people at bedside after being admitted to hospital with an ABI; also providing support to their family members or other carers through a very difficult time. This far exceeded our target of 100 people, and we are now starting to see some of these individuals accessing our services now back home in the community.

A pilot scheme was run at the University of Essex (the "Next Steps" project); this was a combination of education for people in early stages of brain injury with tailored rehabilitation led by student physiotherapists, occupational therapists and speech and language therapists. This gave students firsthand experience working with people with ABI, and also provided some much-needed rehabilitation support to our clients who have been unable to access this elsewhere. We are hoping to build upon the excellent outcomes and user-led feedback to tailor our support moving forwards.

We also developed and delivered a very successful programme of family carer support called "Don't Forget about me" – this is a 5 week programme designed to educate but also support resilience for people caring for someone with a brain injury with a strong emphasis on self-compassion and self-care. We are aiming to continue to deliver these over the next 2 years with our grant funding, and hopefully beyond.

In this financial year we also introduced student placements within our day centres. The additional of allied health professional students means we can expand and diversify the services we provide; they have set up new groups, provided some 1:1 rehabilitation to some of our clients and have also brought their expertise to the teams of staff which has been valuable to all involved. During this period we welcomed 9 students to our Colchester and Benfleet day centres (6 OT, 2 physiotherapy and 1 social work) which also raised income of approximately £6,820.

Grant income of almost £150,000 was achieved. The charity is grateful to the following organisations who contributed to this total:

Colchester Catalyst Charity
SEE Health Inequalities Fund
Dage Precision Industries - Norsden Trust
FSJ Charities
Colchester CC Public Health Fund
North East Essex Wellbeing Alliance
Locality - LHC Community Benefit Fund
Essex County Council
The Perry Watlington Trust
Charles S French Charitable Trust
Diana Tinson
Provide Community
Lottery Reaching Communities
Glossop Pryor Trust
Garfield Weston Foundation
Essex Freemasons

The charity's flagship annual event, the Essex Classic Vehicle Show at Castle Park in Colchester, was again a great success.

Financial Review
The Statement of Financial Activities on page 13 shows the results for the year and the financial position is shown in the Balance Sheet on page 14.

The net expenditure for the year amounted to £ 126,364.

Despite a deficit for the year, the trustees are satisfied with this result as there are sufficient reserves to sustain the charity.

Funding has been recognised in the accounts that relates to service running costs in future years totalling £70,295. Details can be found in note 19.

Future plans

With the appointment of a new Chief Executive Officer and the establishment of a refreshed Senior Leadership Team, Headway Essex is entering the 2025/26 period with a renewed culture, ethos, and strategic focus. This evolution brings enhanced momentum and a clear organisational drive, underpinned by a commitment to excellence and sustainability.

At the heart of this renewed approach is the adoption of a **1Team culture**, which is defined as:

> A unified team working collaboratively towards a co-designed Vision, Mission, and set of Values, alongside clearly defined short-, medium-, and long-term strategic objectives. These are shaped by the voice of our service users, with each individual within the organisation understanding and embracing their role and shared responsibility in delivering on these critical priorities.

While a comprehensive three-year Strategic Plan is currently under development, with a formal launch scheduled for the Annual General Meeting in October 2025, an interim Business Plan for 2025/26 has been established to provide strategic clarity and direction during this transitional phase. This plan outlines four priority strategic goals:

- **Embedding the 1Team culture** across all levels of the organisation
- **Developing and expanding service provision** to meet the evolving needs of individuals affected by acquired brain injury
- **Designing and implementing a new, innovative, and client-focused fundraising strategy**, encompassing:
  - Strengthening our ability to evidence, articulate, and communicate the measurable impact of our services
  - Adopting a storytelling approach informed by real client experiences to enhance supporter engagement
  - Diversifying income streams to reduce reliance on traditional funding sources and mitigate financial risk
  - Enhancing stewardship and relationship management with both current and prospective funders
- **Achieving the 2025/26 budget**, aligned with financial sustainability and strategic priorities

Through the continued support of our valued funders, stakeholders, and partners—and guided by this forward-thinking approach—Headway Essex remains confident in its ability to ensure the organisation's long-term sustainability and to continue delivering high-quality, life-changing services to individuals living with the effects of acquired brain injury.

Investment policy

The charity's liquid funds are invested in short term deposits in order to maximise the investment income while retaining cash for working capital requirements. Amounts are held in deposit accounts.

It is the charity's policy to acquire only fixed assets which will produce income for the charity in the future such as medical equipment, leasehold trading premises and vehicles for use in the trading activities.

Reserves and going concern

At 31 March 2025 the unrestricted free reserves, after the deduction of designated funds and fixed assets from the total reserves were £365,998. This represents the equivalent of 4.9 months expenditure compared to a minimum policy requirement of three months.

The Trustees feel it is appropriate to provide for short-term commitments, ongoing programmes and risks to future funding and feels that a minimum level of unrestricted general reserves to be held is an amount equal to at least three months' average unrestricted expenditure. However, the three-month policy represents the minimum and the aim is to keep reserves at a level to cover at least six months expenditure. This will ensure that we have sufficient funds to cover any late arrivals of funding from statutory bodies and cover the fluctuations in fundraising income through the year. The Trustees recognise that certain aspects of the Charity's finances offer increased risk and the Board will designate specific amounts from free reserves to help mitigate these risks. Furthermore the Trustees may designate funds from reserves to assist in future development plans. This policy is reviewed annually and the current reserves position is detailed on page 26.

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Reference and administrative details

Trustees	Alan Bacon, Chair Chris White-Thomson (resigned 5 September 2024) David Parkins, Treasurer (resigned 6 February 2025) Anthony Emms, Vice Chair Rob Warren (resigned 2 October 2024) Neil Parrett Simon Shaw Caroline Kempster (appointed 29 May 2025) Sue Merrell (appointed 7 August 2025) Tomas Corbyn (appointed 7 August 2025) Cristina Corillini (appointed 7 August 2025)	
Company number	2674755	
Charity number	1008807	
Registered office	The Headway Centre Woodland Walk Colchester CO4 6DH	
Senior Management Team	Chief Executive Officer	Joanna Wright (left 13 December 2024) Thomas Harrison (joined 10 March 2025)
	Head of Services	Emma McCullagh
	HR Manager	Nicki Bryant
	Fundraising Manager	Sarah Wilson (left 11 April 2025) Kelly Le Friant (joined 22 April 2025)
	Company secretary & Finance Manager	Sue Hayden Sargeant
Independent examiners	Denmark Forrester Chartered Accountants Office 12, The Bentalls Centre Colchester Road Heybridge CM9 4GD	
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Milling Kent ME19 4JQ	Lloyds Bank PLC 27 High Street Colchester CO1 1DU

Structure, governance and management

Governing document

The organisation is a charitable company limited by guarantee, incorporated 31 December 1991 and registered as a charity 26 February 1992. The company was established under a Memorandum of Association which established the objects and powers of the company and is governed under its Articles of Association.

The liability of the Members in the event of Headway Essex being wound up is limited to a sum not exceeding £1.

Appointment of trustees

The directors of the company (the charity) are also charity trustees for the purposes of charity law and under the company's Memorandum and Articles are known as Trustees.

Under the provisions of the Articles:

(i) The number of trustees shall not be less than three but (unless otherwise determined by ordinary resolution) shall be subject to a maximum of twelve trustees who are appointed in accordance with Article 44.

(ii) Every annual general meeting one-third of the trustees who are subject to retirement by rotation or, if their number is not three or a multiple of three, the number nearest to one third shall retire from office; but, if there is only one trustee who is subject to retirement by rotation, he or she shall retire.

Trustee induction and training

Each new Trustee is given a personalised induction programme and receives copies of the Company documents, details of policies and procedures, job description and code of conduct. Trustees are encouraged to attend the Headway Centre and appropriate external training events where these facilitate the undertaking of their role.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Organisation
The Charity is overseen Board of Trustees.

The Trustees are saddened at the retirement in September 2024, and subsequent passing in January 2025 of Chris White-Thomson. Chris had been involved with the charity for over 30 years, and was its Chair for many years.

The Treasurer, for almost 20 years, David Parkin, retired as Trustee in February 2025. The Board would like to thank him for his many years of service.

The Chief Executive Officer has overall responsibility for all aspects of service delivery and development.

In December 2024 Joanna Wright stepped down as Chief Executive Officer after 27 years in the organisation. The Board thank her for her many years of dedicated service.

The Board is delighted to announce the appointment of Tom Harrison as its new Chief Executive Officer. Tom brings a wealth of experience within the health and wellbeing sector. The Board believe that under his leadership the organisation will remain best equipped to continue and enhance its trajectory of success in helping and supporting those who have suffered or been affected by acquired brain injury.

The Chief Executive Officer oversees a team of senior managers who are responsible for the day-to-day operations of the charity. The managers have delegated authority for their areas of operation.

The Board of Trustees meet with the Chief Executive Officer and Finance Manager on a quarterly basis to monitor the running and performance of the charity.

For the purposes of the Companies Act 2006 the Members of the Board are placed in the same position as a Board of Directors.

The Executive Committee, which comprises the Chair, Vice Chair, Chief Executive Officer and Finance Manager meet on a monthly basis covering general work, service delivery and development, funding and personnel.

Related parties and co-operation with other organisations

Headway Essex works in partnership with many organisations. We are a condition specific organisation who signpost to avoid duplication of services and who share resources and expertise to provide a seamless service for our clients.

Headway Essex is please to have worked with the following organisations during the year:

University of Essex
East Suffolk and North Essex NHS Foundation Trust
Mid and South Essex NHS Foundation Trust
Peabody Trust
Essex City Council
East of England probation service
Find Your Active – Essex
Flexfit CIC

Pay policy for senior staff

The board trustees, and the senior management team comprise the key management personnel of the charity. All trustees give of their time freely and did not receive remuneration in the year. Details of trustees' expenses and related party transactions are disclosed in notes to the accounts.

The pay of the senior staff is reviewed annually and benchmarked against other organisations of similar size and nature.

Risk management

The trustees have a risk management strategy which comprises:

- An annual review of the principal risks and uncertainties that the charity faces.
- A Risk Register is maintained that identifies potential risks and impact of those risks to each part of the Charity.
- The Register details the controls in place to mitigate each risk, together with the associated monitoring processes. The risks, control and monitoring procedures are reviewed and reassessed regularly.
- Areas of potential improvement are identified and timetables for action implemented.
- The Risk Register may be added to at any time.

Trustees' responsibilities in relation to the financial statements

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' 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. Under common law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements of the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

Statement as to disclosure of information to Independent examiners

So far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the charity's independent examiner is unaware, and
- the trustees, having made enquiries of fellow directors and the charity's independent examiner that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant independent examination information and to establish that the independent examiner is aware of that information.

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees declare that they have approved the trustees' report (including directors' report) above.

Approved by the Trustee Board on and signed on its behalf

Tony Emms
Vice Chair

Date: 16 October 2025

HEADWAY ESSEX
(A company limited by guarantee)
INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2025

I report to the trustees (who are also Directors for the purpose of company law) on my examination of the financial statements of Headway Essex ('the charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and related notes.

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

Responsibilities and basis of report
As the trustees of charitable company you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the charitable company are not required to be audited under Part 16 of the Act and are eligible for independent examination, I report in respect of my examination of the charitable company's financial statements carried out under section 145 of the Charities Act 2011 ('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 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement
Since the company'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 Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no 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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or

4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Report Standard applicable to the UK and Republic of Ireland (FRS102).

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.



Robert Easby
Chartered Accountant
Denmark Forrester

Date: 17 October 2025

Office 12, The Bentalls Centre
Colchester Road
Heybridge
CM9 4GD

HEADWAY ESSEX
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from					
Donations and legacies	3	103,923	109,344	213,267	232,840
Charitable activities	4	477,505	-	477,505	434,733
Other trading activities	5	69,842	-	69,842	42,306
Investments	6	7,849	-	7,849	7,244
Other income	7	7,085	-	7,085	1,361
Total income		666,204	109,344	775,548	718,484
Expenditure on					
Raising funds	8	161,498	-	161,498	196,573
Charitable activities	9	590,298	150,116	740,414	623,479
Total expenditure		751,796	150,116	901,912	820,052
Net (expenditure)/income		(85,592)	(40,772)	(126,364)	(101,568)
Transfer between funds	19	9,671	(9,671)	-	-
Net movement in funds		(75,921)	(50,443)	(126,364)	(101,568)
Reconciliation of funds					
Total funds brought forward		849,593	120,738	970,331	1,071,899
Net movement in funds		(75,921)	(50,443)	(126,364)	(101,568)
Total funds carried forward		773,672	70,295	843,967	970,331

The statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 16 - 31 form part of these accounts.

HEADWAY ESSEX
(A company limited by guarantee)

BALANCE SHEET
AS AT 31 MARCH 2025

	Note		2025 £		2024 £
Fixed assets					
Tangible assets	13		407,674		419,302
Current assets					
Stocks	14	159		386	
Debtors	15	78,183		91,818	
Cash at bank and in hand		403,905		501,573	
		482,247		593,777	
Creditors: amounts falling due within one year	16	44,106		39,422	
Net current assets			438,141		554,355
Total assets less current liabilities			845,815		973,657
Creditors: amounts falling due after more than one year	17		1,848		3,326
			843,967		970,331
Charity funds					
Restricted funds	19		70,295		120,738
Unrestricted funds:					
Designated funds	19	-		125,000	
General funds	19	773,672		724,593	
Total unrestricted funds			773,672		849,593
Total funds			843,967		970,331

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

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

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

Approved and authorised for issue by the Trustees and signed on their behalf by:

Tony Emms
Trustee Date: 16 October 2025

HEADWAY ESSEX
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
Cash flows from operating activities		
Net cash used in operating activities	(95,116)	30,362
Cash flows from investing activities		
Dividends, interests and rents from investments	7,849	7,244
Proceeds from the sale of tangible fixed assets	-	-
Purchase of fixed assets	(10,401)	(9,771)
Net cash used in investing activities	(2,552)	(2,527)
Change in cash and cash equivalents in the year	(97,668)	27,835
Cash and cash equivalents at the beginning of the year	501,573	473,738
Cash and cash equivalents at the end of the year	403,905	501,573
Reconciliation of net movement in funds to net cash		
Net income/(expenditure) for the year	(126,364)	(101,568)
Depreciation charge	22,029	21,620
Interest received	(7,849)	(7,244)
Decrease in debtors	13,635	120,000
Decrease in stock	227	126
Increase/(decrease) in creditors	3,206	(2,572)
Net cash provided by/(used in) operating activities	(95,116)	30,362

The notes on pages 16 - 31 form part of these accounts.

1 General information

The charity is a company limited by guarantee and has no share capital, and is registered with the Charity Commission. The charity provides services and support across Essex to persons with acquired brain injury.

The number of members at the end of the year was 70 (2024: 70).

The liability of each member or persons ceasing to be members within one year of the company's winding up, towards payment of the company debts and liabilities, contracted before cessation of membership, and winding up expenses is limited to £1.

2 Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102 - 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 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

Headway Essex meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The financial statement shave been prepared on a going concern basis as the trustees believe no material uncertainties exist. The trustees have considered the level of funds held and the level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient level of reserves for the charity to be able to continue to be able to continue as a going concern.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measure reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of the income received for specific purposes but not expended during the period shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Other income is recognised in the period which it is receivable and to the extent the goods have been provided or on completion of the service.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefit will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more that one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities, events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of Financial Activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of Financial Activities as the related expenditure is occurred.

2.6 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 institution with whom the funds are deposited.

2.7 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore meets the definition of a charitable company for UK corporation tax purposes.

Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.8 Tangible fixed assets and depreciation

Tangible fixed assets costing £nil or more are capitalised and recognised when future economic benefits are probable and the costs or value of the asset can be measure reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at costs less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight line method.

Depreciation is provided on the following basis:

Freehold property	2% straight-line on valuation of the building
Motor vehicles	25%
Fixtures and fittings	25% and 33.3%, and over 15 years

2.9 Stocks

Stocks are valued at the lower of costs and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.10 Debtors

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

2.11 Cash at bank and in hand

Cash at bank and 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.

2.12 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax rate that reflects the risks specific to the lability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.13 Financial instruments

The Charity only has financial assets and financial labilities 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.

2.14 Finance leases and hire purchase

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired by finance lease are depreciated over the shorter of the lease term and their useful lives. Assets acquired by hire purchase are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the Charity. Obligations under such agreements are included in creditors, net of the finance charge allocated to futures periods. The finance element of the rental payment is charged to the Statement of Financial Activities so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

2.14 Operating leases

Rentals paid under operating leases are charges to the Statement of Financial Activities on a straight-line basis over the lease term.

2.16 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.17 Fund accounting

General funds are unrestricted funds which are available for the use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes of the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3 Income from donations and legacies

		Unrestricted funds 2025	Restricted funds 2025	Total funds 2025	Total funds 2024
		£	£	£	£
Donations		52,723	13,507	66,230	38,724
Grants		51,200	95,837	147,037	194,116
		103,923	109,344	213,267	232,840
Total	2024	82,924	149,916	232,840	

4 Income from charitable activities

	Unrestricted funds 2025	Restricted funds 2025	Total funds 2025	Total funds 2024
	£	£	£	£
Attendance - Day Care	474,762	-	474,762	431,702
Minibus income - Day Care	923	-	923	1,280
Attendance - CSS	1,820	-	1,820	1,751
	477,505	-	477,505	434,733

5 Income from other trading activities	Unrestricted funds 2025	Restricted funds 2025	Total funds 2025	Total funds 2024
Income from fundraising events	£	£	£	£
Fundraising events	69,435	-	69,435	42,162
Trading	407	-	407	144
	69,842	-	69,842	42,306

6 Investment income	Unrestricted funds 2025	Restricted funds 2025	Total funds 2025	Total funds 2024
	£	£	£	£
Bank deposit account interest	7,849	-	7,849	7,244

7 Other incoming resources	Unrestricted funds 2025	Restricted funds 2025	Total funds 2025	Total funds 2024
	£	£	£	£
Other income	7,085	-	7,085	1,361

8 Expenditure on raising funds	Unrestricted funds 2025	Restricted funds 2025	Total funds 2025	Total funds 2024
Costs of raising voluntary income	£	£	£	£
Premises expenses	25,891	-	25,891	30,825
Other overheads	7,430	-	7,430	7,867
Office expenses	11,249	-	11,249	8,961
Service expenses	1,368	-	1,368	2,078
Fundraising promotion costs	2,966	-	2,966	3,055
Fundraising events	8,919	-	8,919	6,518
Other expenses	282	-	282	66
Other personnel costs	851	-	851	1,769
Staff costs	99,660	-	99,660	133,283
Depreciation	2,506	-	2,506	2,151
	161,122	-	161,122	196,573

8 Expenditure on raising funds Continued	Unrestricted funds 2025	Restricted funds 2025	Total funds 2025	Total funds 2024
Fundraising trading expenses	**£**	**£**	**£**	£
Cost of goods sold	376	-	376	-

9 Analysis of expenditure by activities		Unrestricted funds 2025	Restricted funds 2025	Total funds 2025	Total funds 2024
		£	**£**	**£**	£
Day care services		392,129	111,185	503,314	354,452
Community support services		192,390	38,931	231,321	263,080
Minibus		5,779	-	5,779	5,947
		590,298	150,116	740,414	623,479
Total	2024	432,874	190,605	623,479	

	Total funds 2025	Total funds 2024
	£	£
Day care services	467,529	318,706
Community support services	215,984	247,760
Minibus	5,779	5,947
Support costs	51,122	51,066
	740,414	623,479

Analysis of direct costs	Total funds 2025	Total funds 2024
	£	£
Staff costs	525,365	400,193
Depreciation	19,332	18,082
Other personnel expenses	5,729	10,668
Premises expenses	47,835	52,128
Other overheads	2,762	2,730
Service expenses	55,098	57,255
Office expenses	25,186	23,900
Other expenses	104	333
Sundry fixed assets	1,742	1,171
Transport expenses	5,779	5,947
Gain on disposal of fixed asset	-	-
	688,932	572,407

Analysis of support costs	Total funds 2025	Total funds 2024
	£	£
Staff costs	14,848	30,305
Depreciation	190	1,387
Other personnel expenses	504	533
Premises expenses	17,938	1,222
Other overheads	8,405	8,623
Service expenses	1,483	788
Office expenses	3,280	2,684
Other expenses	1,328	1,122
Sundry fixed assets	246	156
Auditors remuneration	-	420
Independent examination	3,000	3,840
	51,222	51,080

10 Auditors remuneration / Independent examination	2025	2024
	£	£
Independent examination fees	3,000	3,840
Audit fees	-	420
Other services	-	14
	3,000	4,274

11 Staff costs

	2025	2024
	£	£
Wages and salaries	580,594	512,784
Social security costs	47,632	40,061
Defined contribution pension scheme contributions	11,647	10,936
	639,873	563,781

The average number of persons employed during the year was:	2025	2024
	No.	No.
Day care	11	7
Community support services	4	8
Fundraising, publicity and finance	8	6
Governance of the charity	1	1
	24	22

No employees received remuneration amounting to more than £60,000 in either year.

12 Trustees' remuneration and expenses and cost of key management personnel

The trustees received no remuneration nor expenses during both the current and preceding year. Total employee benefits of the key management personnel of the charity were £209,732 (2024 £199,285).

13 Tangible fixed assets

	Freehold property	Motor vehicles	Fixtures and fittings	Total
	£	£	£	£
Cost or valuation				
At 1 April 2024	350,000	52,908	195,912	598,820
Additions	-	-	10,401	10,401
Disposals	-	-	-	-
At 31 March 2025	350,000	52,908	206,313	609,221
Depreciation				
At 1 April 2024	12,000	10,102	157,416	179,518
Charge for the year	3,000	6,735	12,294	22,029
Eliminated on disposal	-	-	-	-
At 31 March 2025	15,000	16,837	169,710	201,547
Net book value				
At 31 March 2025	335,000	36,071	36,603	407,674
At 31 March 2024	338,000	42,806	38,496	419,302

The historial cost was, and the net book value on this basis, of the Freehold Property is £321,538.

14 Stocks

	2025	2024
	£	£
Finished goods for resale	159	386

15 Debtors

	2025	2024
	£	£
Due within in year		
Other debtors	33,697	54,948
Prepayments and accrued income	44,486	36,870
	78,183	91,818

16 Creditors: Amounts falling due within one year

	2025	2024
	£	£
Trade creditors	2,129	9,308
Other taxation and social security	10,022	6,233
Obligations under finance lease and hire purchase contracts	1,478	1,478
Other creditors	5,428	2,158
Accruals and deferred income	25,049	20,245
	44,106	39,422

17 Creditors: Amounts falling due after more than one year

	2025	2024
	£	£
Obligations under finance lease and hire purchase contracts	1,848	3,326

18 Financial instruments

	2025	2024
	£	£
Financial assets		
Financial assets measured at fair value through income and expenditure	403,905	501,573

Financial assets measured at fair value through income and expenditure comprise bank balances.

19 Statement of funds

Current year	At 1 April 2024 £	Income £	Costs £	Transfers £	At 31 March 2025 £
Unrestricted funds					
Designated funds					
South Essex Day Centre	25,000	-	-	(25,000)	-
Property fund	100,000	-	-	(100,000)	-
	125,000	-	-	(125,000)	-
General funds					
General funds	305,291	666,204	740,168	134,671	365,998
General funds re fixed assets	419,302	-	11,628	-	407,674
	724,593	666,204	751,796	134,671	773,672
Total unrestricted funds	849,593	666,204	751,796	9,671	773,672
Restricted funds					
Colchester Catalyst-Uni Project	-	9,149	9,149	-	-
SEE Health Inequalities Fund	-	7,199	2,060	-	5,139
Dage Precision Industries - Norsden Trust		2,000	2,000	-	-
FSJ Charities	-	2,268	1,031	-	1,237
Lottery - South Essex Hub	23,687	15,738	39,425	-	-
NEE Wellbeing Alliance	29,255	15,954	17,636	-	27,573
LHC Community Benefit Fund	-	5,000	1,250	-	3,750
ECC - Carers	-	19,139	17,544	-	1,595
Screw Fix	488	-	41	-	447
Colchester Catalyst - Respite	-	13,670	13,670	-	-
Colchester CC - Fitness Trainer	-	2,720	2,720	-	-
ECC PHAB	65,308	-	40,817	-	24,491
Provide Community	2,000	-	-	(1,625)	375
Charles S French Charitable Trust		3,000	273	-	2,727
G Harris	-	107	-	-	107
Essex Freemasons	-	10,000	-	(8,046)	1,954
Black Boy pub	-	800	-		800
A Demain	-	100	-	-	100
Black Water Law	-	2,500	2,500	-	-
	120,738	109,344	150,116	(9,671)	70,295
Total funds	**970,331**	**775,548**	**901,912**	**-**	**843,967**

19 Statement of funds **Continued**

Restricted Funds

Colchester Catalyst-Uni Project
Funding for a project run with Essex University involving students and clients.

SEE Health Inequalities Fund
This grant is for a Southend hospital link worker and a support group in the area.

Dage Precision Industries - Norsden Trust
A grant to purchase gym equipment.

FSJ Charities
The amount provides support for the running of the Mid Essex Support Group.

Lottery - South Essex Hub
Funding from Lottery Reaching Communities Fund for 3 years from October 2021 to support Community Support and Support Groups in South West Essex.

NEE Wellbeing Alliance
This represents amounts received to fund support worker costs to provide a first line support service in North East Essex.

LHC Community Benefit Fund
This funds the Brain Injury and Me courses running from March to May 2025.

ECC - Carers
This supports the carers training work shops run by both the North and South hubs.

Screw Fix
An amount was donated to purchase a shed in the grounds of Headway House. The shed has been purchased and erected. The balance represents the remaining amount to buy shelving and paint for the building.

ECC PHAB (Public Health Accelerator Bid)
£65,308 was received to fund a hospital link worker role and to deliver general health checks, for the early indication and prevention of potential serious health conditions. Funding is for 2 years from April 2024.

Provide Community
Provided for the purchase of sensory therapy equipment.

Charles S French Charitable Trust
This amount was provided to fund the Young Circle Group.

Essex Freemasons
This amount was provided to cover the costs of surveys, legal and architect costs in relation to the building if an extension with gym facilities.

Other
G Harris, the Black Boy pub and A Demain donated for items or activities at the North Hub.

Black Water Law
This amount respresents funds to support the running for the Essex University Project.

19 **Statement of funds** Continued

Prior year

	1 April 2023	Income	Costs	Transfers	31 March 2024
	£	£	£	£	£
Unrestricted funds					
Designated funds					
Property fund	100,000	-	-	-	100,000
South Essex Day Centre	25,000	-	-	-	25,000
	125,000	-	-	-	125,000
General funds					
General funds	353,866	567,948	617,597	1,074	305,291
General funds re fixed assets	112,770	-	11,850	318,382	419,302
	466,636	567,948	629,447	319,456	724,593
Total unrestricted funds	591,636	567,948	629,447	319,456	849,593
Restricted funds					
Specific grants and donations	2,627	-	-	(2,627)	-
Day centre purchase	318,382	-	-	(318,382)	-
Tendering CVS	15,843	-	15,843	-	-
Lottery Reaching Communities Fund	-		-	-	-
South Essex Hub	102,305	16,828	97,973	2,527	23,687
Stay Well	-	36,954	7,699	-	29,255
Improving Lives	41,106	2,583	45,000	1,311	-
Carers work shops	-	1,681	1,681	-	-
Screwfix - shed	-	4,097	1,324	(2,285)	488
Colchester Catalyst Respite	-	12,480	12,480	-	-
Community 360 bursary	-	4,493	4,493	-	-
ECC Phab	-	65,308	-	-	65,308
Provide Community	-	2,000	-	-	2,000
CS French	-	3,492	3,492	-	-
Poulton	-	250	250	-	-
Benfleet Ladies Section	-	370	370	-	-
	480,263	150,536	190,605	(319,456)	120,738
Total funds	**1,071,899**	**718,484**	**820,052**	-	**970,331**

20 Summary of funds

Current year	At 1 April 2024 £	Income £	Costs £	Transfers in/(out) £	At 31 March 2025 £
Designated funds	125,000	-	-	(125,000)	-
General funds	724,593	666,204	(751,796)	134,671	773,672
Restricted funds	120,738	109,344	(150,116)	(9,671)	70,295
	970,331	775,548	(901,912)	-	843,967

Prior year	- £	Income £	Costs £	Transfers £	At 31 £
Designated funds	125,000	-	-	-	125,000
General funds	466,636	567,948	629,447	319,456	724,593
Restricted funds	480,263	150,536	190,605	(319,456)	120,738
	1,071,899	718,484	820,052	-	970,331

21 Analysis of net assets between funds

Current year	Unrestricted £	Restricted £	Total £
Tangible fixed assets	407,674	-	407,674
Current assets	411,952	70,295	482,247
Creditors due within one year	(44,106)	-	(44,106)
Creditors due in more than one year	(1,848)	-	(1,848)
	773,672	70,295	843,967

Prior year	Unrestricted £	Restricted £	Total £
Tangible fixed assets	419,302	-	419,302
Current assets	473,039	120,738	593,777
Creditors due within one year	(39,422)	-	(39,422)
Creditors due in more than one year	(3,326)	-	(3,326)
	849,593	120,738	970,331

22 Analysis of changes in net debt

	At 1 April 2024	Cash flows	At 31 March 2025
	£	£	£
Cash at bank and in hand	501,573	(97,668)	403,905
Finance leases	(4,804)	1,478	(3,326)
	496,769	(96,190)	400,579

23 Capital commitments

There were no capital commitments at the current and prior year ends

24 Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund amounts to £ 11,647 (2024 - £ 10,936).

25 Operating lease commitments

At 31 March 2025 the charity had commitments to make future minimum lease payments under non-cancellable operating lease as follows:

	2025	2024
	£	£
No later than one year	54,003	54,003
Later than one year and not later than five years	32,234	32,234
	86,237	86,237

26 Finance lease commitments

Net obligations repayable	2025	2024
	£	£
Within one year	1,478	1,478
Between two and five years	1,848	3,326
	3,326	4,804

27 Members' liability

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while they are a member, or within one year after they ceases to be a member, such amounts as may be required, not exceeding £1 for the debts and liabilities contracted before they ceases to be a member.

28 Related party transactions

There were no related party transactions in the current nor previous period.

HEADWAY ESSEX
(A company limited by guarantee)

INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2025 £	2024 £	2024 £
Voluntary Income				
Donations	61,485		31,475	
Gift Aid	4,745		7,249	
Grants	147,037		194,116	
		213,267		232,840
Activities for generating funds				
Fundraising events	69,435		42,162	
Trading	407		144	
		69,842		42,306
Investment income				
Bank interest	7,849		7,244	
		7,849		7,244
Incoming resources from charitable activities				
Attendance	477,104		433,687	
Minibus income	923		1,280	
Training				
		478,027		434,967
Other incoming resources				
Other income	6,563		1,127	
		6,563		1,127
Total income		775,548		718,484

HEADWAY ESSEX
(A company limited by guarantee)

INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2025 £	2024 £	2024 £
Cost of generating voluntary income				
Wages	90,136		121,483	
Social security	7,461		9,071	
Pension	2,063		2,729	
Other personnel expenses	851		1,769	
Premises and insurance expenses	25,891		30,825	
Other overheads	7,430		7,867	
Sundry fixed assets	117		-	
Service expenses	1,368		2,078	
Office expenses	11,249		8,961	
Fundraising promotion costs	2,966		3,055	
Fundraising events	8,919		6,518	
Other expenses	165		66	
Depreciation	2,506		2,151	
Cost of goods sold	376		-	
		161,498		196,573
Charitable activities				
Wages	476,828		364,528	
Social security	39,268		28,157	
Pension	9,269		7,508	
Other personnel expenses	5,826		10,668	
Premises and insurance	47,835		52,128	
Other overheads	2,762		2,730	
Sundry fixed assets	1,742		1,171	
Service expenses	55,001		57,255	
Transport expenses	5,779		5,947	
Office expenses	25,529		23,906	
Other expenses	104		333	
Depreciation	19,332		18,082	
Gain on disposal	-		-	
		689,275		572,413

HEADWAY ESSEX
(A company limited by guarantee)

INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2025 £	2024 £	2024 £
Governance costs				
Wages	13,630		26,773	
Social security	903		2,833	
Pension	315		699	
Auditors remuneration	-		420	
Independent examination	3,000		3,840	
Other personnel costs	504		533	
Premises and insurance	17,938		1,222	
Other overheads	8,405		8,609	
Sundry fixed assets	246		156	
Service expenses	1,483		788	
Transport expenses	-		-	
Office expenses	3,280		2,684	
Other expenses	1,328		1,108	
Depreciation	190		1,387	
		51,222		51,052
Total expenses		901,995		820,038
Surplus/(deficit)	**£**	**(126,447)**	**£**	**(101,554)**

The notes on pages 16 - 31 form part of these accounts.

HEADWAY ESSEX

England & Wales - Charity number 1008807

Accounts

HEADWAY ESSEX

Providing brain injury care and support

Annual Report and Financial Statements
For The Year Ended 31 March 2024

The Headway Centre
Woodland Walk
Colchester
Essex
CO4 6DH

01206 845 945

www.headwayessex.org.uk
Patron: David Tennant

Registered Charity No. 1008807
Company Limited by Guarantee 2674755

HEADWAY ESSEX
(A company limited by guarantee)

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HEADWAY ESSEX
(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2024

Trustees	Alan Bacon, Chair Chris White-Thomson David Parkins, Treasurer Bob Juniper (resigned 5 October 2023) Anthony Emms Diana Collins (deceased 25 September 2023) Rob Warren Jason Cater (resigned 5 October 2023) Neil Parrett Simon Shaw (appointed 5 October 2023)
Company number	2674755
Charity number	1008807
Registered office	The Headway Centre Woodland Walk Colchester CO4 6DH
Company secretary & Finance Manager	Gemma Perkins (resigned 23 February 2024) Sue Hayden Sargeant (appointed 23 February 2024)
Chief Executive Officer	Joanna Wright
Head of Brain Injury Services	Emma McCullagh
Independent examiners	Griffin Chapman Chartered Accountants 4 & 5 The Cedars Apex 12 Old Ipswich Road CO7 7QR
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Milling Kent ME19 4JQ Lloyds Bank PLC 27 High Street Colchester CO1 1DU

HEADWAY ESSEX
(A company limited by guarantee)

THE WORK OF THE CHARITY
FOR THE YEAR ENDED 31 MARCH 2024

Mission Statement
Everyone living with the effects of acquired brain injury has the opportunity to lead a fulfilling life.

Our Vision
Through the work of Headway Essex: people with acquired brain injury will fulfil their potential families and carers will be better able to cope with their caring role the wider community will understand the causes and effects of acquired brain injury

What we do
Headway Essex is an independent charity, which provides support in the community and specialist day opportunities and rehabilitation activities to people living with acquired brain injury (ABI) and their families and carers in Essex.

Our two day centres in Colchester & Benfleet, offer a specialist person centred approach to rehabilitate, educate, inform and support each client with their own personal recovery journey through the achievement of realistic, achievable and measurable goals. The centres also provide social opportunities and a variety of activities to maintain health and wellbeing.

Headway Essex provides support in the Community through local Brain Injury Caseworkers in all areas of Essex. The service provides telephone support, coping strategies, crisis support, home visits, hospital visits and help with benefits advice. We also run educational groups, monthly support groups and separate carers support groups in several locations across Essex.

How we support our services users

Supporting the survivors of brain injury
- Information and education covering a wide range of topics relating to brain injury and its effects
- Information and practical/benefits advice
- Neuro Gym
- Communication group and speech and language
- Adult education —relearning lost skills and learning new ones
- IT training
- Life skills
- Communication and social interaction
- Health and self-care advice and support
- Social and sporting activities in the community
- Artistic activities for self-expression
- Behaviour management
- Support group meetings
- Support with educational, vocational and volunteering opportunities
- Signposting and referrals to other agencies and voluntary organisations

HEADWAY ESSEX
(A company limited by guarantee)
THE WORK OF THE CHARITY
FOR THE YEAR ENDED 31 MARCH 2024

Supporting the Carers

- Access to a specialised support and advice helpline
- Information and advice covering a wide range of topics
- Information and training on all aspects of brain injury and the caring role
- One to one with a Brain Injury Case Worker
- Condition specific support group meetings
- Respite from the cared-for person attending Headway's specialist facilities
- Support available at any stage —from hospital to many years later
- Signposting and referrals to other agencies and voluntary organisations as required

Our core values

Headway Essex believes in:

Working together
Headway Essex works in partnership with many organisations. We are a condition specific organisation who signpost to avoid duplication of services and who share resources and expertise to provide a seamless service for our clients.

Consultation
Headway Essex is an organisation who consults with its service users/stakeholders to meet their changing needs, in order to ensure the best possible outcomes for its service users.

Valuing the individual
Headway Essex wants the best possible outcome for its services users and will listen to and respect their personal views on how they would like to be supported. All staff, volunteers and service users are respected and encouraged to reach their full potential.

Maximising opportunities
Headway Essex strives to keep informed of opportunities through networking, and consultation with its stakeholders and the wider public. As an organisation led by an experienced board of trustees and management team, Headway is able to change, evolve and adapt and remains flexible to meet the needs of its service users.

Model of Care

Our model of care follows these guiding principles:

- Services will provide informed choice, quality outcomes and a high quality experience for our clients.
- Clients (including carers) are at the centre of services, which are designed to meet their needs.
- Services will meet or exceed Headway Centre standards as defined by Headway UK.

- Services are appropriate to the needs of an adult with acquired brain injury and their carer(s).
- Rehabilitation will be provided within a community setting.
- Services will provide value for money and are enhanced by volunteer support and fundraising.
- We will work closely, with external organisations to provide a cohesive and seamless service for our clients.
- Services will deliver appropriate person centred rehabilitation outcomes to increase clients' independence, health and wellbeing.
- Services will meet the needs of our client group and be innovative and continually evolving.
- Services will promote brain injury awareness and prevention.

ACQUIRED BRAIN INJURY

OVERVIEW OF ACQUIRED BRAIN INJURY

An Acquired Brain Injury (ABI) is any injury to the brain which has occurred following birth. It includes Traumatic Brain Injuries (TBIs), such as those caused by trauma e.g. from a road traffic accident, fall or assault, and non TBIs related to other medical conditions, e.g. encephalitis, meningitis, stroke, substance abuse, brain tumour and oxygen deprivation resulting from a cardiac arrest or other causes. (Definition from UK Acquired Brain Injury Forum (UKABIF)).

ABI is a leading cause of death and disability in the United Kingdom (UK). It is a chronic condition with 'hidden' disabilities and life-long consequences.

It is a positive message that advances in emergency and acute medicine mean that many more people now survive with an ABI. However, many of these individuals will require early and continued access to specialist rehabilitation to optimise their recovery and maximise their long-term potential.

The effects of a brain injury are wide ranging, vary in severity and can be temporary or long term. They broadly fit into three categories;

- Physical effects such as fatigue, impaired mobility, weakness/paralysis and speech problems;
- Cognitive effects such as memory problems, impaired reasoning and reducing problem solving ability;
- and Emotional and behavioural effects such as personality changes, depression, anxiety and anger.

The long-term disabilities may not correspond to the physical severity of the original injury, and can become apparent some time, even years, after the cause. A person can appear to make a good recovery but may be difficult to live with and become unemployable if they do not get the right support in the early stages. The personality changes can be the most difficult for close family to accept and this causes many families or relationships to break up; 'she is not the person I fell in love with and married', 'he's the third child I never wanted'.

CHAIRMAN'S STATEMENT
FOR THE YEAR ENDED 31 MARCH 2024

FACILITIES FOR REHABILTATION

Statutory provision for rehabilitation is very limited and tends to only be offered to those who are severely affected. There are a number of causes of ABIs and as a result, there is no one single treatment pathway. There are large variations in the provision and access to neuro-rehabilitation services across the Country and what is available, is usually situated within regional, rather than local, hospitals. There is also a patchy understanding of the role of neuro-rehabilitation at national and local level, which leads to a reluctance to fund services. When rehabilitation is not provided a lack of motivation and continuous inactivity at home can place an impossible strain on families and limit the chances of recovery.

Evidence suggests that early, co-ordinated and intense rehabilitation can generate great savings to the NHS. Headway Groups and Branch services can make a significant contribution to these savings.

CHAIRMAN & CHIEF EXECUTIVE'S REPORT

During the past year, there have been many notable achievements. These are driven by one overarching theme; to continuously review and improve the services we offer adults with acquired brain injury and their families.

The new South Essex day service established in 2022 has gone from strength to strength. It is hard to believe that from a one day a week pilot, launched in January 2022; it now operates 4 days a week. We are currently providing 43 placements over the four days and have capacity to accommodate up to 60 placements.

We have been pledged a grant of £100k towards an extension at the Headway Centre. Our aim is to provide more therapeutic and rehabilitation activities on site. The project will develop over the next two years and we look forward to updating you on progress in the next report.

With funding from the Essex Public Health Accelerator Bids (PHAB) Grants Programme, we have launched a new hospital link-worker role. This new role will help to prevent people with brain injury 'slip through the net'. It will ensure people get the support and information they need in the weeks and months following discharge. The grant also provided funding for health checks to raise awareness of the importance of self-care and to reduce the risk factors associated with poor health.

Last year we told you about the 'Making Headway' play and we were proud to present the work at the World Brain Injury Conference, alongside the University of Essex. Since then we have had a further three performances at universities.

HEADWAY ESSEX
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CHAIRMAN'S STATEMENT
FOR THE YEAR ENDED 31 MARCH 2024

Collaboration with the University of Essex continues and we are hoping to be in a position to operate a brain injury hub from their new Health and Wellbeing centre. This will provide an extra facility for adults with ABI whilst supporting health students with training, though assisting in the hub.

Our Service Delivery Team goes from strength to strength with many new recruitments, including our new Head of Brain Injury Services and specialist occupational therapist, Emma McCullagh, who will be driving forward service development, alongside managing the smooth operation of the service.

We cannot provide our services and develop new services without the efforts of our fundraising team. They have continued to work hard and provide income through events, challenges and grant applications in a challenging and competitive environment.

As we start the new financial year, we say goodbye to two of our Trustees, Bob Juniper and Jason Cater. We thank them both for all the time and support they have given to Headway Essex.

The trustees would like to pay tribute to our long term supporter and trustee of five years, Diana Collins, who sadly passed away in last year.

We also welcome Dr Simon Shaw to the board of trustees. Simon is specialist consultant in rehabilitation medicine; his clinical interest areas include neuro-rehabilitation, neuro-disability and physical medicine.

Thank you to all the Grant Funders, Trustees, Staff, Volunteers and Supporters of Headway Essex, for your support during this year. We are optimistic and confident for the future, knowing our strength lies in our management team, board of trustees, staff and volunteers. All united by one goal; to do everything they can to help improve the lives of adults with acquired brain injury and their families.

Alan Bacon
Chair

Joanna Wright
Chief Executive Officer

The Trustees present their annual report together with the independently examined financial statements of the Charity for the year 1 April 2023 to 31 March 2024.

The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

STRUCTURE, GOVERNANCE AND MANAGEMENT

LEGAL STATUS

Headway Essex is a Company Limited by Guarantee (Company No. 2674755) and a Registered Charity (Charity No. 1008807).

Copies of the Memorandum and Articles of Association can be obtained by writing to: Company Secretary, Headway Town Office, 6th Floor Annex, Wellington House, Butt Road, Colchester CO3 3DA.

The liability of the Members in the event of Headway Essex being wound up is limited to a sum not exceeding £1.

At 31 March 2024 there were 70 company members.

BOARD OF TRUSTEES

Members of the Board of Trustees are elected from the membership of the Company and are subject to re-election following a term of office not exceeding three years.

The Company is managed and controlled by a Board of Trustees whose names are given on page 1. For the purposes of the Companies Act 2006 the Members of the Board are placed in the same position as a Board of Directors.

The Board have delegated certain responsibilities to the Executive Committee, which comprises:

Treasurer
Chairman
Chief Executive Officer
Finance Manager/Company Secretary

It meets bi-weekly and covers all the general work of the organisation including service delivery and development, funding and fundraising, personnel and premises. It reports directly to the Board of Trustees.

Each new Trustee is given a personalised induction programme and receives copies of the Company documents, details of policies and procedures, job description and code of conduct. Trustees are encouraged to attend the Headway Centre and appropriate external training events where these facilitate the undertaking of their role.

SENIOR MANAGEMENT

The Chief Executive Officer has overall responsibility for all aspects of service delivery and development. The key tasks are:

- To undertake overall responsibility for, and to manage, all existing service provision and future development of services;
- To be responsible for the organisation's financial health and ensure expenditure is controlled in line with budget as approved by the board of trustees;
- To negotiate funding, service level agreements and contracts with statutory bodies. To maximise other income generation, enabling fulfilment of the aims and objectives of the organisation
- To be responsible for all aspects of human resource management;
- To be aware of legislative requirements and good practice, and ensure all relevant policies and procedures are in place;
- To promote the organisation and increase awareness of the effects of brain injury.

The Finance Manager and Company Secretary is responsible for all aspects of finance and accounting. The key tasks are:

- To maintain appropriate and accurate financial records;
- To produce monthly management reports and annual financial statements;
- To ensure the organisation meets all relevant company legislation.

The Centre Managers are responsible for the delivery of the day care service. The key tasks are:

- Management of the specialist day service at respective centres;
- To provide leadership and support for the care staff;
- Ensuring relevant legislative requirements are met.

The Head of Brain Injury Services is responsible for Headway Essex service delivery. The key tasks are:

- Be responsible for the leadership and management development of the service delivery team.
- Play a lead role in the strategic development and operational delivery of person centred care
- Have overall responsibility for the safeguarding of adults in the organisations care.

RISK AND INTERNAL CONTROL

The Trustees have overall responsibility for ensuring that the Charity has an appropriate system of controls, financial and otherwise. They are also responsible for safeguarding the assets of the Charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees acknowledge their responsibility for the Charity's system of internal control and for reviewing its effectiveness. The Trustees recognise that such a system is designed to manage (but not eliminate) risk of failure to achieve the Charity's objectives, and can only provide reasonable (not absolute) reassurance against material misstatement or loss. The Board of Trustees delegates powers to the Executive Committee, as detailed above. Systems of control designed to mitigate risk include a three year strategic plan, an annual budget, regular consideration by the Trustees of actual results compared to budget, forecasts and monitoring of reserve levels.

A Risk Register is maintained that identifies potential risks and impact of those risks to each part of the Charity. The Register details the controls in place to mitigate each risk, together with the associated monitoring processes. The risks, control and monitoring procedures are reviewed and reassessed regularly. Areas of potential improvement are identified and timetables for action implemented. The Risk Register may be added to at any time and will be reviewed by the Board of Trustees annually.

Risks involving the Charity's client group are dealt with within the control procedures of each department.

RESERVES

The Trustees feel it is appropriate to provide for short-term commitments, ongoing programmes and risks to future funding and feels that a minimum level of unrestricted general reserves to be held is an amount equal to at least three months' average unrestricted expenditure. However, the three-month policy represents the minimum and the aim is to keep reserves at a level to cover at least six months expenditure. This will ensure that we have sufficient funds to cover any late arrivals of funding from statutory bodies and cover the fluctuations in fundraising income through the year. The Trustees recognise that certain aspects of the Charity's finances offer increased risk and the Board will designate specific amounts from free reserves to help mitigate these risks. Furthermore the Trustees may designate funds from reserves to assist in future development plans. This policy is reviewed annually and the current reserves position is detailed on page 30.

VOLUNTEERS

In all aspects of our work volunteers play a vital role. The board is grateful to everyone who has volunteered their time in furthering the work of Headway Essex and it is recognised that the donation of time is every bit as important as money or gifts. We estimate that during the year volunteers donated their time in the following areas:

North Essex	4,189	hours
South Essex	407	hours
Fundraising	621	hours
Total	5,217	hours

Full time equivalent number of staff	2.68

CHARITABLE ACTIVITIES

Headway Essex Services

Headway Essex continues to operate services across the whole of the County to ensure that adults living with the effects of an injured brain has the opportunity to lead a fulfilling life.

Our work is grounded in a holistic client centred approach. We offer services in the community either one-to-one or groups and in our day centres. We also operate a Helpline for people to call or email for support.

Our service users may have physical. cognitive, communication, social, emotional or vocational needs as a consequence of their brain injury. Those close to them may also need support, signposting and a listening ear to enable them to look after the person who experienced the brain injury.

This was another year of growth for our services, our brain injury education programme ran several times, helping people to understand why their injury impacted them in different ways and teaching them strategies to overcome some of the problems they face.

The numbers of people accessing our Colchester centre has increased to pre-pandemic numbers. Our Centre in Benfleet grew from opening one day per week to three days per week. This has given us the problem of recruiting high quality staff at a time when all areas of health and social care are struggling with recruitment.

HEADWAY ESSEX
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TRUSTEE'S REPORT
FOR THE YEAR ENDED 31 MARCH 2024

OBJECTIVES

- To provide support, information and advice to people with traumatic and acquired brain injury.
- To provide respite for carers.
- To improve the health and well-being of people with acquired brain injury.
- To increase self-awareness and understanding of brain injury and its effects.
- To increase independence.
- To reduce social isolation.
- To identify the unmet need of brain injury survivors.

ACHIEVEMENTS

- Set up a service user forum to gain feedback on what people want from our services and if we are meeting that need.
- Helped individuals gain benefits, assisted during PIP assessments and when required, appeals.
- Successfully ran our Brain Injury Education Programme .
- Supported a family to stay together through working with Social Services, Health colleagues and a local school.
- Young Circle training day for brain injury survivors.
- Taking the Headway play on tour to 3 additional Universities.
- Established a hospital link worker across Essex.

FUTURE PLANS

- Work with colleagues in Health and Social care to recognise and reduce gaps in care for people with brain injury.
- Introduce support groups in additional localities to make it easier for people to access support.
- Extend the day centre services at the South Essex Hub to 4 days per week.
- Recruit high quality volunteers to both Hubs.
- Promote our services further in order to reach more people.
- Establish plans for a neuro therapy suite.
- To start a carers training programme.
- Establish a hub at Essex University to provide serves for people with ABI out of hospital.

FUNDING AND PROMOTIONAL ACTIVITIES

The fundraising and marketing key objectives are to promote and raise the profile of the charity and to generate income. This is to ensure people are aware of our services, know how to access them if they need our help and how to support us.

There are a range of fundraising activities which include grant applications, individual, corporate and community giving, events and challenges.

OBJECTIVES

- To increase awareness of the organisation to a wider community.
- To secure funding to sustain and develop the services of Headway Essex.

ACHIEVEMENTS DURING THE YEAR

Grants and trusts

Grant income of over £194,000 was received in the year. This includes £65,000 from Essex County Council Public Health Accelerator Bids (PHAB) to fund activities including a hospital link worker and promote healthy living for people with ABI over the two future years.

We were also grateful to receive a £25,000 grant from the Garfield Weston Foundation, in addition to continued support from the Lottery Reaching Communities Fund and the Henry Smith Charity.

Fundraising

The charity's flagship annual event, the Essex Classic Vehicle Show at Castle Park in Colchester, was again a great success.

The charity's first Fire Walk was held in Benfleet. This was a triumph with 17 participants raising £5,000.

Marketing

The marketing function has been under review during the year to establish the best approach to achieve the optimal outcome. The goal is to ensure the role drives growth and enhances awareness.

In the interim the social media function was outsourced resulting in a professional, consistent look and brand. This has achieved an increased level of engagement and introduced regular activity on the LinkedIn platform. All other marketing functions were spread across the Fundraising Team.

FUTURE PLANS

The aim is to continue to increase the charity's income and profile in both the Colchester, and Benfleet, as well as the wider county. The focus is to develop the community and corporate supporter base, with low risk, low cost activities to maximise the return on investment.

Alternative ways are being sought to engage and educate the public about Brain Injury, its prevention and wellbeing. An example of this is school visits to promote the wearing of bicycle helmets, and health checks to be offered.

More fundraising choices and options are to be offered with a increased range of open challenges.

To roll out new plans for the marketing function.

GOVERNANCE

Headway Essex requires a strong governance infrastructure to ensure that the charity is run appropriately, legally and has policies, monitoring systems and information technology in place to ensure best practice.

HEADWAY ESSEX
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TRUSTEE'S REPORT
FOR THE YEAR ENDED 31 MARCH 2024

OBJECTIVES
- To provide direction and strategy.
- To ensure business continuity.
- To ensure that appropriate policies and procedures are in place, reviewed and adhered to.
- To maintain quality standards within the organisation.
- To ensure services are monitored and evidenced to demonstrate Headway is achieving its aims and required outcomes.
- To meet Headway's contractual obligations.
  To monitor the IT infrastructure.
  To provide an HR function.

ACHEIVEMENTS DURING THE YEAR
- The continued review of policies and procedures.
- Secured a new supplier for HR and H&S legal support and advice.
- Maintained IT systems with software renewals and a server replacement.
- Successful recruitment across the organisation.
- Completion of trauma informed training.
- Achieved a clear audit of the ISO9001 Quality Standard.

FUTURE PLANS
- Review of the Health and safety policies and compliance with them
- Phone and IT system migrated to the cloud to make the charity fully mobile.

FINANCIAL REVIEW
The Statement of Financial Activities on page 17 shows the results for the year and the financial position is shown in the Balance Sheet on page 18.

The net expenditure for the year amounted to £ 101,568.

Despite a deficit for the year, the trustees are satisfied with this result as there are sufficient reserves to sustain the charity.

Funding has been recognised in the accounts that relates to service running costs in future years totalling £118,250. Details can be found in note 19.

FUNDING SOURCES
The main source of income for the year was the charitable attendance income. This was supplemented by fundraising income, mainly in the form of grant income.

As has occurred in previous years, amounts have been received and recognised to support the costs of the charity in future year. Detail of these amounts are shown as restricted funds carried forward in the Statement of funds note number 19 on page 30.

FUTURE PLANS
The charity aims to expand it income base from fundraising with the team focusing on the most cost effective methods to increase the return on investment.

The charity aims to continue to expand its services, particularly in South Essex, with an additional day at the centre.

RESERVES

At 31 March 2024 the unrestricted free reserves, after the deduction of designated funds and fixed assets from the total reserves were £305,291. This represents the equivalent of 4.5 months expenditure compared to a minimum policy requirement of 3 months. The trustees consider the additional reserves appropriate as the 3 month policy represents a bare minimum only. Reserves are expected to keep to at least 6 months during the year.

General reserves have increased by £ 257,957 during the year. This is due mainly to the £ 318,382 transfer from restricted reserves representing the purchase of the Headway Centre in 2021.

In accordance with the reserves policy on page 9, the Trustees have identified areas of highlighted risk or future development and have designated funds from reserves as follows:

South Essex Day Centre £25,000 - The Trustees have designated funds to furthering of Day Care Services in South Essex.

Property fund £100,000 - The Trustees have designated funds to furthering of Day Care Services in South Essex.

Restricted funds were £120,738 This represents funding recognised in relation to future projects.

Going Concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Statement as to disclosure of information to Independent examiners

So far as the trustees are aware at the time of approving our trustees' annual report:

- So far as the trustees are aware at the time of approving our trustees' annual report: there is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the charity's independent examiner is unaware, and
- the trustees, having made enquiries of fellow directors and the charity's independent examiner that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant independent examination information and to establish that the independent examiner is aware of that information.

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees declare that they have approved the trustees' report (including directors' report} above.

Approved by the Trustee Board on and signed on its behalf

Alan Bacon
Chair of Trustees

Date: 5 September 2024

HEADWAY ESSEX
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TRUSTEE'S RESPONSILIBIITIES STATEMENT
FOR THE YEAR ENDED 31 MARCH 2024

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' 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. Under common law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements of the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by order of the board of Trustees and signed on its behalf.



Alan Bacon
Chair of Trustees
Date: 5 September 2024

HEADWAY ESSEX
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INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2024

I report to the charity trustees on my examination of the accounts of the above charity for the year ended 31 March 2024 which are set out on pages 17 to 35.

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 Companies Act 2006 ("the Act").

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

Independent examiner's statement
Since the company'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 Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no 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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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.



Daniel Aldworth
Independent Examiner
For and on behalf of Griffin Chapman

Date: 12/9/24

4 & 5 The Cedars
Apex 12
Old Ipswich Road
CO7 7QR

HEADWAY ESSEX
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STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from					
Donations and legacies	3	82,304	150,536	232,840	219,619
Charitable activities	4	434,733	-	434,733	350,326
Other trading activities	5	42,306	-	42,306	76,186
Investments	6	7,244	-	7,244	2,244
Other income	7	1,361	-	1,361	235
Total income		567,948	150,536	718,484	648,610
Expenditure on					
Raising funds	8	196,573	-	196,573	184,283
Charitable activities	9	432,874	190,605	623,479	577,261
Total expenditure		629,447	190,605	820,052	761,544
Net (expenditure)/income		(61,499)	(40,069)	(101,568)	(112,934)
Transfer between funds	19	319,456	(319,456)	-	-
Net movement in funds		257,957	(359,525)	(101,568)	(112,934)
Reconciliation of funds					
Total funds brought forward		591,636	480,263	1,071,899	1,184,833
Net movement in funds		257,957	(359,525)	(101,568)	(112,934)
Total funds carried forward		849,593	120,738	970,331	1,071,899

The statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 20 - 35 form part of these accounts.

HEADWAY ESSEX
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BALANCE SHEET
AS AT 31 MARCH 2024

	Note		2024 £		2023 £
Fixed assets					
Tangible assets	13		419,302		431,151
Current assets					
Stocks	14	386		512	
Debtors	15	91,818		211,818	
Cash at bank and in hand		501,573		473,738	
		593,777		686,068	
Creditors: amounts falling due within one year	16	39,422		40,516	
Net current assets			554,355		645,552
Total assets less current liabilities			973,657		1,076,703
Creditors: amounts falling due after more than one year	17		3,326		4,804
			970,331		1,071,899
Charity funds					
Restricted funds	19		120,738		480,263
Unrestricted funds:					
Designated funds	19	125,000		125,000	
General funds	19	724,593		466,636	
Total unrestricted funds			849,593		591,636
Total funds			970,331		1,071,899

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

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

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

Approved and authorised for issue by the Trustees and signed on their behalf by:

Alan Bacon
Chair of Trustees

Date: 5 September 2024

The notes on pages 20 - 35 form part of these accounts.

HEADWAY ESSEX
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024

	2024 £	2023 £
Cash flows from operating activities		
Net cash used in operating activities	30,362	(4,118)
Cash flows from investing activities		
Dividends, interests and rents from investments	7,244	2,244
Proceeds from the sale of tangible fixed assets	-	24,500
Purchase of fixed assets	(9,771)	(63,537)
Net cash used in investing activities	(2,527)	(36,793)
Change in cash and cash equivalents in the year	27,835	(40,911)
Cash and cash equivalents at the beginning of the year	473,738	514,649
Cash and cash equivalents at the end of the year	501,573	473,738
Reconciliation of net movement in funds to net cash		
Net income/(expenditure) for the year	(101,568)	(112,934)
Depreciation charge	21,620	22,514
Loss/(profit) on the sale of fixed assets	-	(4,555)
Interest received	(7,244)	(2,244)
Decrease/(increase) in debtors	120,000	115,442
(Decrease)/increase in stock	126	119
Decrease in creditors	(2,572)	(22,460)
Net cash provided by/(used in) operating activities	30,362	(4,118)

The notes on pages 20 - 35 form part of these accounts.

1 General information

The charity is a company limited by guarantee and has no share capital, and is registered with the Charity Commission. The charity provides services and support across Essex to persons with acquired brain injury.

2 Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102 - 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 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

Headway Essex meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The financial statement shave been prepared on a going concern basis as the trustees believe no material uncertainties exist. The trustees have considered the level of funds held and the level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient level of reserves for the charity to be able to continue to be able to continue as a going concern.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measure reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of the income received for specific purposes but not expended during the period shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Other income is recognised in the period which it is receivable and to the extent the goods have been provided or on completion of the service.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefit will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more that one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities, events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of Financial Activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of Financial Activities as the related expenditure is occurred.

2.6 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 institution with whom the funds are deposited.

2.7 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore meets the definition of a charitable company for UK corporation tax purposes.

Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.8 Tangible fixed assets and depreciation

Tangible fixed assets costing £nil or more are capitalised and recognised when future economic benefits are probable and the costs or value of the asset can be measure reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at costs less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight line method.

Depreciation is provided on the following basis:

Freehold property	2% straight-line on valuation of the building
Motor vehicles	25%
Fixtures and fittings	25% and 33.3%, and over 15 years

2.9 Stocks

Stocks are valued at the lower of costs and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.10 Debtors

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

2.11 Cash at bank and in hand

Cash at bank and 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.

2.12 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax rate that reflects the risks specific to the lability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.13 Financial instruments

The Charity only has financial assets and financial labilities 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.

2.14 Finance leases and hire purchase

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired by finance lease are depreciated over the shorter of the lease term and their useful lives. Assets acquired by hire purchase are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the Charity. Obligations under such agreements are included in creditors, net of the finance charge allocated to futures periods. The finance element of the rental payment is charged to the Statement of Financial Activities so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

2.14 Operating leases

Rentals paid under operating leases are charges to the Statement of Financial Activities on a straight-line basis over the lease term.

2.16 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.17 Fund accounting

General funds are unrestricted funds which are available for the use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes of the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3 Income from donations and legacies

		Unrestricted funds 2024	Restricted funds 2024	Total funds 2024	Total funds 2023
		£	£	£	£
Donations		38,104	620	38,724	52,280
Grants		44,200	149,916	194,116	167,339
		82,304	150,536	232,840	219,619
Total	2023	70,480	149,139	219,619	

4 Income from charitable activities

	Unrestricted funds 2024	Restricted funds 2024	Total funds 2024	Total funds 2023
	£	£	£	£
Attendance - Day Care	431,702	-	431,702	347,862
Minibus income - Day Care	1,280	-	1,280	1,513
Attendance - CSS	1,751	-	1,751	951
	434,733	-	434,733	350,326

5 Income from other trading activities	Unrestricted funds 2024	Restricted funds 2024	Total funds 2024	Total funds 2023
Income from fundraising events	£	£	£	£
Fundraising events	42,162	-	42,162	75,899
Trading	144	-	144	287
	42,306	-	42,306	76,186

6 Investment income	Unrestricted funds 2024	Restricted funds 2024	Total funds 2024	Total funds 2023
	£	£	£	£
Bank deposit account interest	7,244	-	7,244	2,244

7 Other incoming resources	Unrestricted funds 2024	Restricted funds 2024	Total funds 2024	Total funds 2023
	£	£	£	£
Other income	1,361	-	1,361	235

8 Expenditure on raising funds	Unrestricted funds 2024	Restricted funds 2024	Total funds 2024	Total funds 2023
Costs of raising voluntary income	£	£	£	£
Premises expenses	30,825	-	30,825	28,863
Other overheads	7,867	-	7,867	903
Office expenses	8,961	-	8,961	8,219
Service expenses	2,078	-	2,078	1,859
Fundraising promotion costs	3,055	-	3,055	1,775
Fundraising events	6,518	-	6,518	15,951
Other expenses	66	-	66	412
Other personnel costs	1,769	-	1,769	1,728
Staff costs	133,283	-	133,283	122,900
Depreciation	2,151	-	2,151	1,554
	196,573	-	196,573	184,164

8 Expenditure on raising funds Continued	Unrestricted funds 2024	Restricted funds 2024	Total funds 2024	Total funds 2023
Fundraising trading expenses	**£**	**£**	**£**	£
Cost of goods sold	-	-	-	119

9 Analysis of expenditure by activities		Unrestricted funds 2024	Restricted funds 2024	Total funds 2024	Total funds 2023
		£	**£**	**£**	£
Day care services		193,563	160,889	354,452	309,609
Community support services		233,364	29,716	263,080	261,907
Minibus		5,947	-	5,947	5,745
		432,874	190,605	623,479	577,261
Total	2023	315,943	261,318	577,261	

	Total funds 2024	Total funds 2023
	£	£
Day care services	318,706	276,985
Community support services	247,760	247,925
Minibus	5,947	5,745
Support costs	51,066	46,606
	623,479	577,261

Analysis of direct costs	Total funds 2024	Total funds 2023
	£	£
Staff costs	400,193	387,745
Depreciation	18,082	19,981
Other personnel expenses	10,668	5,929
Premises expenses	52,128	40,027
Other overheads	2,730	2,763
Service expenses	57,255	51,165
Office expenses	23,900	17,838
Other expenses	333	277
Sundry fixed assets	1,171	3,741
Transport expenses	5,947	5,745
Gain on disposal of fixed asset	-	(4,555)
	572,407	530,656

Analysis of support costs	Total funds 2024	Total funds 2023
	£	£
Staff costs	30,305	31,598
Depreciation	1,387	980
Other personnel expenses	533	360
Premises expenses	1,222	2,285
Other overheads	8,623	5,814
Service expenses	788	288
Office expenses	2,684	-
Other expenses	1,122	-
Sundry fixed assets	156	-
Auditors remuneration	420	5,280
Independent examination	3,840	-
	51,080	46,605

10 Auditors remuneration / Independent examination	2024	2023
	£	£
Independent examination fees	3,840	-
Audit fees	420	4,080
Other services	14	1,200
	4,274	5,280

11 Staff costs

	2024	2023
	£	£
Wages and salaries	512,784	490,055
Social security costs	40,061	41,502
Defined contribution pension scheme contributions	10,936	10,686
	563,781	542,243

The average number of persons employed during the year was:	2024	2023
	No.	No.
Day care	7	7
Community support services	8	7
Fundraising, publicity and finance	6	4
Governance of the charity	1	1
	22	19

No employees received remuneration amounting to more than £60,000 in either year.

12 Trustees' remuneration and expenses and cost of key management personnel

The trustees received no remuneration nor expenses during both the current and preceding year. Total employee benefits of the key management personnel of the charity were £199,285 (2023 £208,245).

13 Tangible fixed assets

	Freehold property	Motor vehicles	Fixtures and fittings	Total
	£	£	£	£
Cost or valuation				
At 1 April 2023	350,000	52,908	186,141	589,049
Additions	-	-	9,771	9,771
Disposals	-	-	-	-
At 31 March 2024	350,000	52,908	195,912	598,820
Depreciation				
At 1 April 2023	9,000	3,367	145,531	157,898
Charge for the year	3,000	6,735	11,885	21,620
Eliminated on disposal	-	-	-	-
At 31 March 2024	12,000	10,102	157,416	179,518
Net book value				
At 31 March 2024	338,000	42,806	38,496	419,302
At 31 March 2023	341,000	49,541	40,610	431,151

14 Stocks

	2024	2023
	£	£
Finished goods for resale	386	512

15 Debtors

	2024	2023
	£	£
Due within in year		
Other debtors	54,948	181,274
Prepayments and accrued income	36,870	30,544
	91,818	211,818

16 Creditors: Amounts falling due within one year

	2024	2023
	£	£
Trade creditors	9,308	4,215
Other taxation and social security	6,233	10,673
Obligations under finance lease and hire purchase contracts	1,478	1,479
Other creditors	2,158	2,790
Accruals and deferred income	20,245	21,359
	39,422	40,516

17 Creditors: Amounts falling due after more than one year

	2024	2023
	£	£
Obligations under finance lease and hire purchase contracts	3,326	4,804

18 Financial instruments

	2024	2023
	£	£
Financial assets		
Financial assets measured at fair value through income and expenditure	501,573	473,738

Financial assets measured at fair value through income and expenditure comprise bank balances.

19 Statement of funds

Current year	At 1 April 2023 £	Income £	Costs £	Transfers £	At 31 March 2024 £
Unrestricted funds					
Designated funds					
South Essex Day Centre	25,000	-	-	-	25,000
Property fund	100,000	-	-	-	100,000
	125,000	-	-	-	125,000
General funds					
General funds	353,866	567,948	(617,597)	1,074	305,291
General funds re fixed assets	112,770	-	(11,850)	318,382	419,302
	466,636	567,948	629,447	319,456	724,593
Total unrestricted funds	591,636	567,948	629,447	319,456	2,108,487
Restricted funds					
Specific grants and donations	2,627	-	-	(2,627)	-
Day centre purchase	318,382	-	-	(318,382)	-
Tendering CVS	15,843	-	(15,843)	-	-
Lottery Reaching Communities Fund - South Essex Hub	102,305	16,828	(97,973)	2,527	23,687
Stay Well		36,954	(7,699)	-	29,255
Improving Lives	41,106	2,583	(45,000)	1,311	-
Carers work shops		1,681	(1,681)	-	-
Screwfix - shed		4,097	(1,324)	(2,285)	488
Colchester Catalyst Respite		12,480	(12,480)	-	-
Community 360 bursary		4,493	(4,493)	-	-
ECC Phab		65,308	-	-	65,308
Provide Community		2,000	-	-	2,000
CS French		3,492	(3,492)	-	-
Poulton		250	(250)	-	-
Benfleet Ladies Section		370	(370)	-	-
	480,263	150,536	(190,605)	(319,456)	120,738
Total funds	**1,071,899**	**718,484**	**438,842**	**-**	**2,229,225**

19 Statement of funds **Continued**

Restricted Funds

Day centre purchase - Headway Centre
This represents the amount that was raised for the building's purchase. As the freehold has been acquired the balance has been transferred to general funds.

Lottery Reaching Communities Fund - South Essex Hub
This project is funded by the Lottery Reaching Communities Fund for continued funding for Community Support and Support Groups in South West Essex. The charity was awarded a grant of £244,528. The project commenced on 1 October 2021 and will be for 3 years.

Stay Well
This represents amounts received to fund support worker costs to provide a first line support service in North East Essex.

Screwfix - shed
An amount was donated to purchase a shed in the grounds of Headway House. The shed has been purchased and erected. The balance represents the remaining amount to buy shelving and paint for the building.

ECC PHAB (Public Health Accelerator Bid)
£65,308 was received to fund a hospital link worker role and to deliver general health checks, for the early indication and prevention of potential serious health conditions. Funding is for 2 years from April 2024.

Provide Community
£2,000 was donated for the purchase of sensory therapy equipment. This was acquired after the year end date.

Designated Funds
The Trustees have identified areas of highlighted risk or future development and have designated funds from reserves as follows:

£25,000 South Essex Day Care - The Trustees have designed funds to support the furthering of Day Care services in South Essex.

£100,000 Property - The Trustees have designated funds to refurbish the Headway Centre and provide property sustainability.

19 Statement of funds **Continued**

Prior year	1 April 2022 £	Income £	Costs £	Transfers £	31 March 2023 £
Unrestricted funds					
Designated funds					
South Essex Day Centre	25,000	-	-	-	25,000
Property fund	100,000	-	-	-	100,000
	125,000	-	-	-	125,000
General funds					
General funds	326,158	499,471	(471,763)	-	353,866
General funds re fixed assets	91,691	-	(28,463)	49,542	112,770
	417,849	499,471	(500,226)	49,542	466,636
Total unrestricted funds	542,849	499,471	(500,226)	49,542	591,636
Restricted funds					
Specific grants and donations	-	116,387	(113,760)	-	2,627
Day centre purchase	318,382	-	-	-	318,382
Tendering CVS	-	15,843	-	-	15,843
Lottery Reaching Communities Fund -					
South Essex Hub	189,058	-	(86,753)	-	102,305
Improving Lives	86,106	-	(45,000)	-	41,106
Minibus	36,000	16,909	(3,367)	(49,542)	-
CBC Realising ambitions	12,438	-	(12,438)	-	-
	641,984	149,139	(261,318)	(49,542)	480,263
Total funds	**1,184,833**	**648,610**	**(761,544)**	**-**	**1,071,899**

20 Summary of funds

Current year	At 1 April 2023 £	Income £	Costs £	Transfers in/(out) £	At 31 March 2024 £
Designated funds	125,000	-	-	-	125,000
General funds	466,636	567,948	(629,447)	319,456	724,593
Restricted funds	480,263	150,536	(190,605)	(319,456)	120,738
	1,071,899	718,484	(820,052)	-	970,331

Prior year	At 1 April 2022 £	Income £	Costs £	Transfers in/(out) £	At 31 March 2023 £
Designated funds	125,000	-	-		125,000
General funds	417,849	499,471	(500,226)	49,542	466,636
Restricted funds	641,984	149,139	(261,318)	(49,542)	480,263
	1,184,833	648,610	761,544	-	1,071,899

21 Analysis of net assets between funds

Current year	Unrestricted £	Restricted £	Total £
Tangible fixed assets	419,302	-	419,302
Current assets	473,039	120,738	593,777
Creditors due within one year	(39,422)	-	(39,422)
Creditors due in more than one year	(3,326)	-	(3,326)
	849,593	120,738	970,331

Prior year	Unrestricted £	Restricted £	Total £
Tangible fixed assets	112,769	318,382	431,151
Current assets	524,187	161,881	686,068
Creditors due within one year	(40,516)	-	(40,516)
Creditors due in more than one year	(4,804)	-	(4,804)
	591,636	480,263	1,071,899

22 Analysis of changes in net debt

	At 1 April 2023	Cash flows	At 31 March 2024
	£	£	£
Cash at bank and in hand	473,738	27,835	501,573
Finance leases	(6,283)	1,479	(4,804)
	467,455	29,314	496,769

23 Capital commitments

There were no capital commitments at the current and prior year ends

24 Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund amounts to £ 10,936 (2023 - £ 10,686).

25 Operating lease commitments

At 31 March 2024 the charity had commitments to make future minimum lease payments under non-cancellable operating lease as follows:

	2024	2023
	£	£
No later than one year	54,003	41,869
Later than one year and not later than five years	32,234	35,969
	86,237	77,838

26 Finance lease commitments

Net obligations repayable	2024	2023
	£	£
Within one year	1,478	1,479
Between two and five years	3,326	4,804
	4,804	6,283

27 Members' liability

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while they are a member, or within one year after they ceases to be a member, such amounts as may be required, not exceeding £1 for the debts and liabilities contracted before they ceases to be a member.

28 Related party transactions

There were no related party transactions in the current nor previous period.

HEADWAY ESSEX
(A company limited by guarantee)

INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2024

	2024 £	2024 £	2023 £	2023 £
Voluntary Income				
Donations	31,475		48,832	
Gift Aid	7,249		3,448	
Grants	194,116		167,339	
		232,840		219,619
Activities for generating funds				
Fundraising events	42,162		75,899	
Trading	144		287	
		42,306		76,186
Investment income				
Bank interest	7,244		2,244	
		7,244		2,244
Incoming resources from charitable activities				
Attendance	433,687		348,813	
Minibus income	1,280		1,513	
Training				
		434,967		350,326
Other incoming resources				
Other income	1,127		235	
		1,127		235
Total income		718,484		648,610

HEADWAY ESSEX
(A company limited by guarantee)

INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2024

	2024 £	2024 £	2023 £	2023 £
Cost of generating voluntary income				
Wages	121,483		111,775	
Social security	9,071		8,681	
Pension	2,729		2,445	
Other personnel expenses	1,769		1,728	
Premises and insurance expenses	30,825		28,863	
Other overheads	7,867		903	
Sundry fixed assets	-		366	
Service expenses	2,078		1,859	
Office expenses	8,961		8,219	
Fundraising promotion costs	3,055		1,775	
Fundraising events	6,518		15,951	
Other expenses	66		46	
Depreciation	2,151		1,554	
Cost of goods sold	-		119	
		196,573		184,284
Charitable activities				
Wages	364,528		350,162	
Social security	28,157		30,004	
Pension	7,508		7,578	
Other personnel expenses	10,668		5,929	
Premises and insurance	52,128		40,027	
Other overheads	2,730		2,763	
Sundry fixed assets	1,171		3,740	
Service expenses	57,255		51,165	
Transport expenses	5,947		5,745	
Office expenses	23,906		17,838	
Other expenses	333		278	
Depreciation	18,082		19,980	
Gain on disposal	-		(4,555)	
		572,413		530,654

HEADWAY ESSEX
(A company limited by guarantee)

INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2024

	2024 £	2024 £	2023 £	2023 £
Governance costs				
Wages	26,773		28,118	
Social security	2,833		2,817	
Pension	699		663	
Auditors remuneration	420		5,280	
Independent examination	3,840		-	
Other personnel costs	533		360	
Premises and insurance	1,222		857	
Other overheads	8,623		5,814	
Sundry fixed assets	156		-	
Service expenses	788		288	
Transport expenses	-		-	
Office expenses	2,684		1,428	
Other expenses	1,108		-	
Depreciation	1,387		980	
		51,066		46,605
Total expenses		820,052		761,543
Surplus/(deficit)	**£**	**(101,568)**	**£**	**(112,933)**

The notes on pages 20 - 35 form part of these accounts.

HEADWAY ESSEX

England & Wales - Charity number 1008807

Accounts

Headway Essex

HEADWAY ESSEX

Providing brain injury care and support

Annual Report and Financial Statements for the year ending 31st March 2023

The Headway Centre
Woodland Walk
Colchester
Essex CO4 6DH

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www.headwayessex.org.uk
Patron: David Tennant

Registered Charity No. 1008807
Company Limited by Guarantee 2674755

HEADWAY ESSEX
(A company limited by guarantee)

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HEADWAY ESSEX

(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2023

Trustees	Alan Bacon, Chair Chris White-Thomson David Parkins, Treasurer Bob Juniper Anthony Emms Diana Collins Rob Warren Jason Cater (appointed 13 October 2022) Neil Parrett (appointed 13 October 2022)
Company registered number	2674755
Charity registered number	1008807
Registered office	The Headway Centre Woodland Walk Colchester CO4 6DH
Finance Manager & Company Secretary	Gemma Perkins
Chief Executive Officer	Joanna Wright
Head of Services	Stella Kerins - Head of Brain Injury Services
Independent auditors	Griffin Chapman Chartered Accountants 4&5 The Cedars Apex 12 Old Ipswich Road Colchester Essex CO7 7QR
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ Lloyds Bank PLC 27 High Street Colchester CO1 1DU

THE WORK OF HEADWAY ESSEX
FOR THE YEAR ENDED 31 MARCH 2023

Mission Statement

Everyone living with the effects of acquired brain injury has the opportunity to lead a fulfilling life.

Our Vision

Through the work of Headway Essex:

- people with acquired brain injury will fulfil their potential
- families and carers will be better able to cope with their caring role
- the wider community will understand the causes and effects of acquired brain injury

What we do

Headway Essex is an independent charity, which provides support in the community and specialist day opportunities and rehabilitation activities to people living with acquired brain injury (ABI) and their families and carers in Essex.

Our two day centres in Colchester & Benfleet, offer a specialist person centred approach to rehabilitate, educate, inform and support each client with their own personal recovery journey through the achievement of realistic, achievable and measurable goals. The centres also provide social opportunities and a variety of activities to maintain health and wellbeing.

Headway Essex provides support in the Community through local Brain Injury Caseworkers in all areas of Essex. The service provides telephone support, coping strategies, crisis support, home visits, hospital visits and help with benefits advice. We also run educational groups, monthly support groups and separate carers support groups in several locations across Essex.

How we support our services users

Supporting the survivors of brain injury

- Information and education covering a wide range of topics relating to brain injury and its effects
- Information and practical/benefits advice
- Neuro Gym
- Communication group and speech and language.
- Adult education – relearning lost skills and learning new ones
- IT training
- Life skills
- Communication and social interaction
- Health and self-care advice and support
- Social and sporting activities in the community
- Artistic activities for self-expression
- Behaviour management
- Support group meetings
- Support with educational, vocational and volunteering opportunities
- Signposting and referrals to other agencies and voluntary organisations

Supporting the Carers

- Access to a specialised support and advice helpline
- Information and advice covering a wide range of topics
- Information and training on all aspects of brain injury and the caring role
- One to one with a Brain Injury Case Worker
- Condition specific support group meetings

- Respite from the cared-for person attending Headway's specialist facilities
- Support available at any stage – from hospital to many years later
- Signposting and referrals to other agencies and voluntary organisations as required

Our core values

Headway Essex believes in:

- **Working together**

Headway Essex works in partnership with many organisations. We are a condition specific organisation who signpost to avoid duplication of services and who share resources and expertise to provide a seamless service for our clients.

- **Consultation**

Headway Essex is an organisation who consults with its service users/stakeholders to meet their changing needs, in order to ensure the best possible outcomes for its service users.

- **Valuing the individual**

Headway Essex wants the best possible outcome for its services users and will listen to and respect their personal views on how they would like to be supported. All staff, volunteers and service users are respected and encouraged to reach their full potential.

- **Maximising opportunities**

Headway Essex strives to keep informed of opportunities through networking, and consultation with its stakeholders and the wider public. As an organisation led by an experienced board of trustees and management team, Headway is able to change, evolve and adapt and remains flexible to meet the needs of its service users.

Model of Care

Our model of care follows these guiding principles:

- Services will provide informed choice, quality outcomes and a high quality experience for our clients.
- Clients (including carers) are at the centre of services, which are designed to meet their needs.
- Services will meet or exceed Headway Centre standards as defined by Headway UK.
- Services are appropriate to the needs of an adult with acquired brain injury and their carer(s).
- Rehabilitation will be provided within a community setting.
- Services will provide value for money and are enhanced by volunteer support and fundraising.
- We will work closely, with external organisations to provide a cohesive and seamless service for our clients.
- Services will deliver appropriate person centred rehabilitation outcomes to increase clients' independence, health and wellbeing.
- Services will meet the needs of our client group and be innovative and continually evolving.
- Services will promote brain injury awareness and prevention.

ACQUIRED BRAIN INJURY

OVERVIEW OF ACQUIRED BRAIN INJURY

An Acquired Brain Injury (ABI) is any injury to the brain which has occurred following birth. It includes Traumatic Brain Injuries (TBIs), such as those caused by trauma e.g. from a road traffic accident, fall or assault, and non-TBIs related to other medical conditions, e.g. encephalitis, meningitis, stroke, substance abuse, brain tumour and oxygen deprivation resulting from a cardiac arrest or other causes. (Definition from UK Acquired Brain Injury Forum (UKABIF))

ABI is a leading cause of death and disability in the United Kingdom (UK). It is a chronic condition with 'hidden' disabilities and life-long consequences.

It is a positive message that advances in emergency and acute medicine mean that many more people now survive with an ABI. However, many of these individuals will require early and continued access to specialist rehabilitation to optimise their recovery and maximise their long-term potential.

The effects of a brain injury are wide ranging, vary in severity and can be temporary or long term. They broadly fit into three categories;

- Physical effects such as fatigue, impaired mobility, weakness/paralysis and speech problems;
- Cognitive effects such as memory problems, impaired reasoning and reducing problem solving ability; and
- Emotional and behavioural effects such as personality changes, depression, anxiety and anger

The long-term disabilities may not correspond to the physical severity of the original injury, and can become apparent some time, even years, after the cause. A person can appear to make a good recovery but may be difficult to live with and become unemployable if they do not get the right support in the early stages. The personality changes can be the most difficult for close family to accept and this causes many families or relationships to break up: 'she is not the person I fell in love with and married'; 'he's the third child I never wanted'.

THE SCALE OF THE PROBLEM IN THE COMMUNITY

A report by the Centre for Mental Health (July 2016) states that "around 1.3 million people in the UK are living with head injury-related disabilities. Traumatic brain injury also has a marked impact on the economy, at a cost of £15 billion a year. This figure comprises of lost work contributions, premature death and health and social care costs. This £15 billion does not, however, include the human costs of head injury on people's wellbeing and quality of life, which is clearly the biggest cost."

Research on hospital admission data has shown clearly that the problem is a large and growing one. ABI admissions in the UK have increased by 10% since 2005-6

There were 348,453 UK admissions to hospital with acquired brain injury in 2016-17. That is 531 admissions per 100,000 of the population. (NHS Health and Social Care Information Centre & Headway - the brain injury association, 2018).

There were 9029 admissions in that same period for the county of Essex. A large proportion of these people and their families will require help and support for at least several months after injury and many will require long-term support. Headway Essex has a vital role to play in helping these people.

Impairments may range from subtle to severe, although the consequences may all be serious. Some people may be physically disabled, but the large majority have 'hidden' disabilities which are less easy to observe and misinterpreted, which can lead to loss of employment, relationship breakdown and social isolation. A head injury can also double a person's risk of later mental health problems, even if the person had no prior history of mental

ill-health. The person with the injury may also lack insight and awareness of their own problems failing to get help, which makes their situation worse.

In addition, evidence links TBI with an earlier onset of offending, repeat offending and high rates of violent offending. Relative to the general population, there is a high prevalence of brain injury amongst individuals in custody. Despite this evidence, brain injury is rarely considered within any part of the criminal justice system. (All-Party Parliamentary Group on Acquired Brain Injury Report 2018 (APPG on ABI), (Centre for Mental Health REPORT Traumatic brain injury and offending).

It has become apparent that COVID 19 has been robustly associated with an increased risk of neurological disorders for example Stroke, intracranial haemorrhage and encephalopathy. In time these patients will all need support within the community.

FACILITIES FOR REHABILTATION

Statutory provision for rehabilitation is very limited and tends to only be offered to those who are severely affected. There are a number of causes of ABIs and as a result, there is no one single treatment pathway. There are large variations in the provision and access to neuro-rehabilitation services across the Country and what is available, is usually situated within regional, rather than local, hospitals. There is also a patchy understanding of the role of neuro-rehabilitation at national and local level, which leads to a reluctance to fund services. When rehabilitation is not provided a lack of motivation and continuous inactivity at home can place an impossible strain on families and limit the chances of recovery.

Evidence suggests that early, co-ordinated and intense rehabilitation can generate savings to the NHS of between £0.7 million and £1.6 million per patient over their lifetime (Hawe et al, 2013). Headway Groups and Branch services can make a significant contribution to these savings.

CHAIRMAN & CHIEF EXECUTIVE'S REPORT

The past year has not only been a time of recovery, following the impact of Coronavirus Pandemic, but it was also a time of growth and opportunity as we moved forward with renewed ambition and energy.

Our fledgling pilot for a day service in South Essex grew from strength to strength. We started with a small one day a week pilot. With the support of grants from the Provide Foundation and the Postcode Places Trust, we now operate over three days, supporting 25 people. We hope to expand this to 45 people over the 2023-24 financial year.

We at last took delivery of our new minibus, which is a fantastic asset. It not only supports our service users to access the Headway Centre and sessions in the community, but is also great to raise awareness in the Colchester area. We would like to thanks the Essex Freemans for their kind donation, which made the purchase possible.

We are encouraged by the recently published Essex County Council report on Cognitive Care voices in the community. The report highlights the many missed opportunities to help adults with acquired brain injury regain their independence. The report is intended to complement the work being undertaken by the cognitive care-commissioning manager, who is responsible for developing a case for change for cognitive care pathways in Essex.

During the year, Headway Essex was involved in a very special project to educate the general public on brain injury and its effects. The 'Making Headway' play is a collaboration between Headway Essex, the Packing Shed Theatre Company, Pete Barrett (Playwright and Headway Essex volunteer). The play tells the extraordinary stories of a number of people and how brain injury has affected their lives. The play using the power of immersive theatre was a great success and toured Essex, raising awareness of Brain Injury to new audiences across Essex.

As part of The Making Headway play project we worked with Essex University and the Heads Together Project to validate the play as an educational tool. The play was performed in front of 150 health and social care students and received 100% positive feedback. A further exciting development was the project was accepted into the Brain Injury World Congress and Joanna Wright and Stella Kerins attended with the University of Essex to present the project. This was a fantastic profile raising opportunity for Headway Essex. Further developments for the forthcoming year is that the play will be performed to three other universities in England linked into their local Headway Groups supporting Headway's mission to educate people of the effects or brain injury and the challenges this client group face.

Fundraising still presented a major challenge as we fought to rebuild income streams, and deliver the growth we needed across all areas. We are optimistic that the appointment of a new experienced fundraising manager will enable the organisation to deliver the growth targets for the 2023 to 2024 year.

Thank you to all the Grant Funders, Trustees, Staff, Volunteers and Supporters of Headway Essex, for your support during this year of challenges and triumphs.

As always, we remain optimistic and confident for the future, knowing our strength lies in our management team, board of trustees, staff and volunteers, who will do everything possible to help improve the lives of adults with acquired brain injury and their families.

Alan Bacon & **Joanna Wright**
CHAIRMAN **CHIEF EXECUTIVE**

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report together with the audited financial statements of the Charity for the year 1 April 2022 to 31 March 2023. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

STRUCTURE, GOVERNANCE AND MANAGEMENT

LEGAL STATUS
Headway Essex is a Company Limited by Guarantee (Company No. 2674755) and a Registered Charity (Charity No. 1008807).

Copies of the Memorandum and Articles of Association can be obtained by writing to: Gemma Perkins, Company Secretary, Headway Town Office, 6th Floor Annex, Wellington House, Butt Road, Colchester CO3 3DA.

The liability of the Members in the event of Headway Essex being wound up is limited to a sum not exceeding £1. At 31st March 2023 there were 70 company members.

BOARD OF TRUSTEES

Members of the Board of Trustees are elected from the membership of the Company and are subject to re-election following a term of office not exceeding three years.

The Company is managed and controlled by a Board of Trustees whose names are given on page 1. For the purposes of the Companies Act 2006 the Members of the Board are placed in the same position as a Board of Directors.

The Board have delegated certain responsibilities to the Executive Committee, which comprises:
Treasurer
Chairman
Chief Executive Officer
Finance Manager/Company Secretary

It meets bi-weekly and covers all the general work of the organisation including service delivery and development, funding and fundraising, personnel and premises. It reports directly to the Board of Trustees.

Each new Trustee is given a personalised induction programme and receives copies of the Company documents, details of policies and procedures, job description and code of conduct. Trustees are encouraged to attend the Headway Centre and appropriate external training events where these facilitate the undertaking of their role.

SENIOR MANAGEMENT

The Chief Executive Officer has overall responsibility for all aspects of service delivery and development. The key tasks are:

- To undertake overall responsibility for, and to manage, all existing service provision and future development of services;
- To be responsible for the organisation's financial health and ensure expenditure is controlled in line with budget as approved by the board of trustees;
- To negotiate funding, service level agreements and contracts with statutory bodies. To maximise other income generation, enabling fulfilment of the aims and objectives of the organisation
- To be responsible for all aspects of human resource management;
- To be aware of legislative requirements and good practice, and ensure all relevant policies and procedures are in place;
- To promote the organisation and increase awareness of the effects of brain injury.

The Finance Manager and Company Secretary is responsible for all aspects of finance and accounting. The key tasks are:

- To maintain appropriate and accurate financial records;
- To produce monthly management reports and annual financial statements;
- To ensure the organisation meets all relevant company legislation.

The Headway Centre Manager is responsible for the delivery of the day care service. The key tasks are:

- Management of the specialist day service at The Headway Centre in Colchester;
- To provide leadership and support for the care staff;
- Ensuring relevant legislative requirements are met.

The Head of Brain Injury Services is responsible for Headway Essex service delivery. The key tasks are:

- Be responsible for the leadership and management development of the service delivery team.
- Play a lead role in the strategic development and operational delivery of person centered care
- Have overall responsibility for the safeguarding of adults in the organisations care.

RISK AND INTERNAL CONTROL

The Trustees have overall responsibility for ensuring that the Charity has an appropriate system of controls, financial and otherwise. They are also responsible for safeguarding the assets of the Charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees acknowledge their responsibility for the Charity's system of internal control and for reviewing its effectiveness. The Trustees recognise that such a system is designed to manage (but not eliminate) risk of failure to achieve the Charity's objectives, and can only provide reasonable (not absolute) reassurance against material misstatement or loss.
The Board of Trustees delegates powers to the Executive Committee, as detailed above. Systems of control designed to mitigate risk include a three year strategic plan, an annual budget, regular consideration by the Trustees of actual results compared to budget, forecasts and monitoring of reserve levels.

A Risk Register is maintained that identifies potential risks and impact of those risks to each part of the Charity. The Register details the controls in place to mitigate each risk, together with the associated monitoring processes. The risks, control and monitoring procedures are reviewed and reassessed regularly. Areas of potential improvement are identified and timetables for action implemented. The Risk Register may be added to at any time and will be reviewed by the Board of Trustees annually.

Risks involving the Charity's client group are dealt with within the control procedures of each department.

RESERVES

The Trustees feel it is appropriate to provide for short-term commitments, ongoing programmes and risks to future funding and feels that a minimum level of unrestricted general reserves to be held is an amount equal to at least three months' average unrestricted expenditure. However, the three-month policy represents the minimum and the aim is to keep reserves at a level to cover at least six months expenditure. This will ensure that we have sufficient funds to cover any late arrivals of funding from statutory bodies and cover the fluctuations in fundraising income through the year. The Trustees recognise that certain aspects of the Charity's finances offer increased risk and the Board will designate specific amounts from free reserves to help mitigate these risks. Furthermore the Trustees may designate funds from reserves to assist in future development plans. This policy is reviewed annually and the current reserves position is detailed on page 39.

VOLUNTEERS

In all aspects of our work volunteers play a vital role. The board is grateful to everyone who has volunteered their time in furthering the work of Headway Essex and it is recognised that the donation of time is every bit as important as money or gifts. We estimate that during the year to 31st March 2023 volunteers donated their time in the following areas:

North Essex	3,271 hours
South Essex	690 hours
Fundraising	383 hours
Total	4,344 hours

Full time equivalent number of staff	2

CHARITABLE ACTIVITIES

Headway Essex Services

Headway Essex continues to operate services across the whole of the County to ensure that adults living with the effects of an injured brain has the opportunity to lead a fulfilling life.

Our work is grounded in a holistic client centred approach. We offer services in the community either one-to-one or groups and in our day centres. We also operate a Helpline for people to call or email for support.

Our service users may have physical, cognitive, communication, social, emotional or vocational needs as a consequence of their brain injury. Those close to them may also need support, signposting and a listening ear to enable them to look after the person who experienced the brain injury.

22/23 was a year of growth for our services, our brain injury education programme ran several times, helping people to understand why their injury impacted them in different ways and teaching them strategies to overcome some of the problems they face.

The numbers of people accessing our Colchester centre has increased to pre-pandemic numbers. Our Centre in Benfleet grew from opening one day per week to three days per week. This has given us the problem of recruiting high quality staff at a time when all areas of health and social care are struggling with recruitment.

OBJECTIVES

- To provide support, information and advice to people with traumatic and acquired brain injury.
- To provide respite for carers.
- To improve the health and well-being of people with acquired brain injury.
- To increase self-awareness and understanding of brain injury and its effects.
- To increase independence.
- To reduce social isolation.
- To identify the unmet need of brain injury survivors.

ACHIEVEMENTS DURING 2022/2023

- Grew our specialist day centre in the South Essex Hub from one day per week to three days per week
- Set up a service user forum to gain feedback on what people want from our services and if we are meeting that need
- Set up a separate carers forum as their needs are different from those of the brain injured person
- Reviewed our Virtual Hub as people were accessing sessions less due to being able to go out more, this still operates but with less sessions.
- Helped individuals gain benefits, assisted during PIP assessments and when required appeals

- Successfully ran our Brain Injury Education Programme
- Presented at the World Congress for Brain Injury in Dublin
- Increased the number of services users in our Colchester specialist day centre
- Supported a family to stay together through working with Social Services, Health colleagues and a local school.

FUTURE PLANS

- Work with colleagues in Health and Social care to recognise and reduce gaps in care for people with brain injury
- Introduce support groups in additional localities to make it easier for people to access support
- Work with University of Essex to validate 'Making Headway' an education tool for future health and social care professionals
- Recruit high quality volunteers to both Hubs
- Promote our services further in order to reach more people

FUNDING AND PROMOTIONAL ACTIVITIES

The fundraising and marketing team cover a wide range of fundraising activities, including individual giving, community events, campaigns, donor management, grant applications and grant monitoring. In addition, the team drive the organisation's marketing and PR activities maintaining the charity's profile through the website, talks, presentations, social media and press.

With less money available from the statutory sector, it is essential we maintain a broad range of income generation activities to enable Headway Essex to continue supporting survivors of brain injury. Promotional activities are critical to ensure people who need help, know how to access our service. It is equally important that medical professionals, social workers and other related professionals are aware of our services and how to access them. This ensures every individual gets timely, appropriate support.

OBJECTIVES

- To increase awareness of the organisation to a wider community.
- To secure funding to sustain and develop the services of Headway Essex.

ACHIEVEMENTS DURING 2022/23

Grants and Trusts

- Once again the budget for grants was challenging due to the need to address the general fundraising shortfall as income from other fundraising areas has been slow to recover following the impact of the pandemic.
- We were pleased to secure grants totalling £44,212, towards the establishment of our new Day Service in South Essex. The largest proportion of the funding coming from the Postcode Places Trust and Provide Foundation.

- Other notable grant awards were from the Feel Well fund towards our First Line Wellbeing Support Service in North East Essex, Colchester Catalyst Respite Fund and the Tendring Community Fund to help fund our community support service in the Tendring District.

- We continue to receive support from the Henry Smith Charity and the Lottery Community Fund in respect of multiyear grants awarded in 2021

Public Fundraising
- Essex Classic Vehicle Show took place in September 2022 and attracted over 2,000 visitors and raised £11,800 gross

- Christmas Direct Mail delivered income of £5,566 gross

- Organised and delivered our annual ball in March 2023 and raised £20,141 gross

Marketing
- Re-branded and produced all new service literature covering all aspects of the service provision

- Working with a playwright and theatre company and produced a full theatrical production covering all aspects of brain injury. This was toured throughout Essex

- Working with University of Essex to validate the play as an educational tool for students

- Presented the play to over 150 health and social care students

- The Play and the University Study on its learning potential for students was accepted into the World Brain Injury Congress in Dublin Presented at the Think Tank. Headway Essex's Chief Executive and Head of Services attended and the presentation was well received.

Social Media platform following April 2022-March 2023
- Facebook followers grew from 2,365 to 2,497
- Twitter followers fairly static 3,375 to 3,351
- Instagram followers grew from 731 to 877
- LinkedIn followers grew from 163 to 264

FUTURE PLANS

Grants and Trusts are the solid foundation to Headway Essex fundraising revenue stream. Targeted resource will be allocated to this area to ensure the continuation of this during 2023/24 financial year, with research into growth.
Low risk, time efficient quick wins will be identified for this financial year to help build other areas of fundraising by increasing the profile of Headway Essex and supporter base, to help with the financial recovery from the pandemic.
Fundraising will continue to deliver the two icon events:

- Essex Classic Car Show

- Headway Essex Ball

Open challenges will be introduced to the fundraising calendar which will initially focus on an exciting

experiences to target individuals bucket list rather than people that are purely connected with the cause. This will help extend our reach.

Developing key relationships with community groups and corporates in the surrounding areas will also be key focus, as the ROI for these activities are high and low financial risk to Headway Essex.

These activities will be the stepping stones to increasing our supporter base which will be the foundation of where we can begin to develop an individual/regular giving and legacy programme in the mid to long term future.

Marketing key focus throughout this financial year will be supporting the business needs; increase awareness of Headway Essex via social media channels and website content.

Start the planning of the replacement of the Headway Website.

GOVERNANCE

Headway Essex requires a strong governance infrastructure to ensure that the charity is run appropriately, legally and has policies, procedures, monitoring systems and information technology in place to ensure best practice.

OBJECTIVES

- To provide direction and strategy.
- To ensure business continuity.
- To ensure that appropriate policies and procedures are in place, reviewed and adhered to.
- To maintain quality standards within the organisation.
- To ensure services are monitored and evidenced to demonstrate Headway is achieving its aims and required outcomes.
- To meet Headway's contractual obligations.
- To monitor the IT infrastructure.
- To provide an HR function.

ACHIEVEMENTS DURING 2022/23

- Ongoing review of policies and procedures undertaken in line with the renewal programme
- Achieved a clear audit of the ISO9001 Quality Standard.
- Maintained regularly reviewed risk assessments as Covid-19 restrictions eased to ensure our environment remained compliant with government advice and our services remained safe for all our workers and service users to resume all activities as before the Covid outbreak.
- Work was undertaken to establish the feasibility and cost of consolidating staffing resources to operate from The Headway Centre.
- Completed the one year Trauma Informed Practise training course and achieved recognition of being a

Trauma Informed Practice service provider.

- Introduced online surveys to reach and capture service feedback from current and past service users with good results.

FUTURE PLANS

- Ensure the organisation is sustainable into the future
- Auditing of ISO9001 standard
- Maximising the use of the Headway Centre, to provide additional income
- Review the Competency Frame Work to rework the assessment process

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

FINANCIAL REVIEW

The results for the year are shown in the Statement of Financial Activities on page 23 and the financial position is shown in the Balance Sheet on page 24.

The year under review produced an decrease in total reserves of £112,934 although total reserves at 31st March 2023 are £1,071,899 a high proportion of this amount is restricted, designated or held in tangible assets, leaving only £353,866 in Unrestricted non-designated reserves, as detailed below:

	£
Restricted Fixed Asset reserve	318,382
Restricted grants - future projects	161,881
Designated reserves	125,000
Unrestricted reserves	466,636
Total Reserves	1,071,899

FUNDING SOURCES

The total incoming resources during the year were £648,610 (2022: £923,671). As noted above £161,881 of the income recognised relates to funding for future projects. See notes 3,4, and 5 for details.

Income:	**2023**		**2022**	
Attendance, training and transport	350,326	54.0%	243,610	26.4%
Fundraising income:				
Trust and council grants	167,339		592,343	
Company and personal donations	48,832		30,271	
Gift Aid reclaimed	3,448		5,490	
Legacy Income	-		-	
Events	75,899		50,949	
Trading	287		381	
	295,805	45.6%	679,434	73.6%
Investments/Other income	2,479	0.4%	627	0.0%
	648,610	100.0%	923,671	100.0%

FUTURE PLANS

Headway Essex continues to achieve good funding for its operations and its strategy remains to diversify and develop its funding base to improve sustainability notwithstanding the challenges faced by the charity sector.

In September 2021, we were successful in receiving a generous grant from the Lottery Reaching Communities Fund of £244,528 over 3 years. This ensures we can avoid cuts to services and will allow us to develop plans for a more sustainable service, through the opening and growth of a new day service in South Essex.

It remains the intention of the Trustees to continue to expand the range and geographic coverage of services available. However, the Trustees will continue to take a prudent approach whilst guiding the charity through its future plans outlined above.

RESERVES

As at 31st March 2023, the Unrestricted Free Reserves, after deduction of Designated Funds and fixed assets from the total reserves, were £353,866. This represents the equivalent of five and a half months of expenditure compared to a minimum policy requirement of three months. The Trustees consider the additional reserves appropriate as the three-month policy represents a bare minimum only. Reserves are expected to keep to at least six months during the year.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

In accordance with the Reserves policy detailed on page 9, the Trustees have identified areas of highlighted risk or future development and have designated funds from reserves as follows:

£25,000 South Essex Day Care - The Trustees have designated funds to support the introduction of specialist Day Care services in South Essex.

£100,000 Property – The Trustees have designated funds to refurbish the Day Centre and provide property sustainability strategy.

Restricted Reserves were £480,263. This includes £318,382 in relation to funds for the purchase of the Day Centre and £161,881 of funding recognised in relation to future projects.

Going Concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Statement as to Disclosure of Information to Auditors

So far as the trustees are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the charitable company's auditors are unaware, and each trustee has taken all steps that he ought to have taken as a trustee in order to make himself aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

Auditors

The auditors, Griffin Chapman, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Alan Bacon
(Chair of Trustees)
Date: 27 July 2023

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 MARCH 2023

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' 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 . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on its behalf by:

Alan Bacon
(Chair of Trustees)
Date: 27 July 2023

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF HEADWAY ESSEX

Opinion

We have audited the financial statements of HEADWAY ESSEX (the 'charity') for the year ended 31 March 2023 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF HEADWAY ESSEX (CONTINUED)

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF HEADWAY ESSEX (CONTINUED)

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory requirements applicable to the charitable company and considered that the most significant are the Companies Act 2006, UK financial reporting standards as issued by the Financial Reporting Council, and UK taxation legislation.

We obtained an understanding of how the charitable company complies with these requirements by discussions with management and those charged with governance.

We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.

We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.

Based on this understanding, We designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. the risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charitable company's internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.

Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company.

Evaluate the overall presentation, structure and content of the financial statements, including the disclosures,

and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Daniel Aldworth (Senior statutory auditor)
for and on behalf of
Griffin Chapman
Chartered Accountants
Registered Auditors
4&5 The Cedars
Apex 12
Old Ipswich Road
Colchester
Essex
CO7 7QR

Date: 22 August 2023

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2023

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	*Total funds 2022 £*
Income from:					
Donations and legacies	3	**70,480**	**149,139**	**219,619**	*628,104*
Charitable activities	4	**350,326**	**-**	**350,326**	*243,610*
Other trading activities	5	**76,186**	**-**	**76,186**	*51,330*
Investments	6	**2,244**	**-**	**2,244**	*132*
Other income	7	**235**	**-**	**235**	*495*
Total income		**499,471**	**149,139**	**648,610**	*923,671*
Expenditure on:					
Raising funds	8	**184,283**	**-**	**184,283**	*163,560*
Charitable activities	9	**315,943**	**261,318**	**577,261**	*520,168*
Total expenditure		**500,226**	**261,318**	**761,544**	*683,728*
Net (expenditure)/income		**(755)**	**(112,179)**	**(112,934)**	*239,943*
Transfers between funds	20	**49,542**	**(49,542)**	**-**	*-*
Net movement in funds		**48,787**	**(161,721)**	**(112,934)**	*239,943*
Reconciliation of funds:					
Total funds brought forward		**542,849**	**641,984**	**1,184,833**	*944,890*
Net movement in funds		**48,787**	**(161,721)**	**(112,934)**	*239,943*
Total funds carried forward		**591,636**	**480,263**	**1,071,899**	*1,184,833*

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 27 to 45 form part of these financial statements.

HEADWAY ESSEX
(A company limited by guarantee)
REGISTERED NUMBER: 2674755

BALANCE SHEET
AS AT 31 MARCH 2023

	Note		2023 £		*2022 £*
Fixed assets					
Tangible assets	14		**431,151**		*410,073*
			431,151		*410,073*
Current assets					
Stocks	15	**512**		*631*	
Debtors	16	**211,818**		*327,260*	
Cash at bank and in hand		**473,738**		*514,649*	
		686,068		*842,540*	
Creditors: amounts falling due within one year	17	**(40,516)**		*(67,780)*	
Net current assets			**645,552**		*774,760*
Total assets less current liabilities			**1,076,703**		*1,184,833*
Creditors: amounts falling due after more than one year	18		**(4,804)**		-
Net assets excluding pension asset			**1,071,899**		*1,184,833*
Total net assets			**1,071,899**		*1,184,833*
Charity funds					
Restricted funds	20		**480,263**		*641,984*
Unrestricted funds					
Designated funds	20	**125,000**		*125,000*	
General funds	20	**466,636**		*417,849*	
Total unrestricted funds	20		**591,636**		*542,849*
Total funds			**1,071,899**		*1,184,833*

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2023

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Alan Bacon
(Chair of Trustees)
Date: 27 July 2023

The notes on pages 27 to 45 form part of these financial statements.

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	*2022* *£*
Cash flows from operating activities		
Net cash used in operating activities	**(4,118)**	*26,387*
Cash flows from investing activities		
Dividends, interests and rents from investments	**2,244**	*132*
Proceeds from the sale of tangible fixed assets	**24,500**	-
Purchase of tangible fixed assets	**(63,537)**	*(41,644)*
Net cash used in investing activities	**(36,793)**	**(41,512)**
Cash flows from financing activities		
Net cash provided by financing activities	**-**	**-**
Change in cash and cash equivalents in the year	**(40,911)**	**(15,125)**
Cash and cash equivalents at the beginning of the year	**514,649**	*529,774*
Cash and cash equivalents at the end of the year	**473,738**	*514,649*

The notes on pages 27 to 45 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. General information

The Charity is a company limited by guarantee and has no share capital, and is registered with the Charity Commission. The charity provides services and support across Essex to persons with acquired brain injury. The principal office is The Headway Centre, Woodland Walk, Colchester, Essex CO6 4DH.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Headway Essex meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The financial statements have been prepared on a going concern basis as the trustees believe no material uncertainties exist. The trustees have considered the level of funds held and the level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2. Accounting policies (continued)

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

2. Accounting policies (continued)

2.6 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 institution with whom the funds are deposited.

2.7 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.8 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Freehold property	-	2% straight line on valuation of building
Motor vehicles	-	25%
Fixtures and fittings	-	25% and 33.3%, and over 15 years

2.9 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.10 Debtors

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

2.11 Cash at bank and in hand

Cash at bank and 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.

2. Accounting policies (continued)

2.12 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.13 Financial instruments

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.

2.14 Finance leases and hire purchase

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired by finance lease are depreciated over the shorter of the lease term and their useful lives. Assets acquired by hire purchase are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the Charity. Obligations under such agreements are included in creditors, net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the Statement of financial activities so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

2.15 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight-line basis over the lease term.

2.16 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2. Accounting policies (continued)

2.17 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	*Total funds 2022 £*
Donations	52,280	-	**52,280**	*35,761*
Grants	18,200	149,139	**167,339**	*592,343*
	70,480	149,139	**219,619**	*628,104*
Total 2022	*79,638*	*548,466*	*628,104*	

4. Income from charitable activities

	Unrestricted funds 2023 £	Total funds 2023 £	*Total funds 2022 £*
Attendance - Day Care	270,553	**270,553**	*235,263*
Minibus income - Day Care	1,513	**1,513**	*1,159*
Training - CSS	-	**-**	*122*
Attendance - CSS	78,260	**78,260**	*7,066*
	350,326	**350,326**	*243,610*

5. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2023 £	Total funds 2023 £	*Total funds 2022 £*
Fundraising events	75,899	**75,899**	*50,949*
Trading	287	**287**	*381*
	76,186	**76,186**	*51,330*

6. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	*Total funds 2022 £*
Bank deposit interest	2,244	**2,244**	*132*

7. Other incoming resources

	Unrestricted funds 2023 £	Total funds 2023 £	*Total funds 2022 £*
Other income	235	**235**	*495*

8. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2023 £	Total funds 2023 £	*Total funds 2022 £*
Premises expenses	28,863	**28,863**	*26,542*
Other overheads	903	**903**	*2,502*
Office expenses	8,219	**8,219**	*7,458*
Service expenses	1,859	**1,859**	*1,000*
Fundraising promotion costs	1,775	**1,775**	*1,435*
Fundraising events	15,951	**15,951**	*12,897*
Other expenses	412	**412**	*103*
Other personnel costs	1,728	**1,728**	*1,204*
Staff costs	122,900	**122,900**	*106,859*
Depreciation	1,554	**1,554**	*3,051*
	184,164	**184,164**	*163,051*

Fundraising trading expenses

	Unrestricted funds 2023 £	Total funds 2023 £	*Total funds 2022 £*
Cost of goods sold	119	**119**	*509*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

9. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	*Total 2022 £*
Grants and other service contract income - Day Care	25,971	165,404	**191,375**	*224,521*
Attendance - Day Care	243,367	-	**243,367**	*168,718*
Big Lottery Fund - South Essex Hub	-	95,914	**95,914**	*80,738*
Support costs	46,605	-	**46,605**	*46,191*
	315,943	261,318	**577,261**	*520,168*
Total 2022	*260,923*	*259,245*	*520,168*	

10. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £	*Total funds 2022 £*
Grants and other service contract income - Day Care	191,375	-	**191,375**	*224,521*
Attendance - Day Care	243,367	-	**243,367**	*168,718*
Minibus income - Day Care	95,914	-	**95,914**	*80,738*
Grants and other service contract income - CSS	-	46,605	**46,605**	*46,191*
	530,656	46,605	**577,261**	*520,168*
Total 2022	*473,977*	*46,191*	*520,168*	

10. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Total funds 2023 £	*Total funds 2022 £*
Staff costs	**387,745**	*330,633*
Depreciation	**19,981**	*17,063*
Other personnel expenses	**5,929**	*6,926*
Premises expenses	**40,027**	*41,771*
Other overheads	**2,763**	*1,993*
Service expenses	**51,165**	*43,329*
Office expenses	**17,838**	*17,207*
Other expenses	**277**	*149*
Sundry fixed assets	**3,741**	*4,410*
Transport expenses	**5,745**	*10,496*
Gain on disposal of fixed asset	**(4,555)**	-
	530,656	*473,977*

Analysis of support costs

	Total funds 2023 £	*Total funds 2022 £*
Staff costs	**31,598**	*28,591*
Depreciation	**980**	*1,700*
Other personnel expenses	**360**	*879*
Premises expenses	**2,285**	*2,458*
Other overheads	**5,814**	*6,875*
Service expenses	**288**	*77*
Sundry fixed assets	**-**	*451*
Auditors remuneration	**5,280**	*5,160*
	46,605	*46,191*

11. Auditors' remuneration

The auditors' remuneration amounts to an auditor fee of £4,080 *(2022 - £4,080)*, and accountancy services of £1,200 *(2022 - £1,200)*.

12. Staff costs

	2023 £	*2022* *£*
Wages and salaries	**490,055**	*423,807*
Social security costs	**41,502**	*33,007*
Contribution to defined contribution pension schemes	**10,686**	*9,269*
	542,243	*466,083*

The average number of persons employed by the Charity during the year was as follows:

	2023 No.	*2022* *No.*
Day Care	**7**	*7*
Community Support Service	**7**	*7*
Fundraising, Publicity and Finance	**4**	*4*
Governance of the Charity	**1**	*1*
	19	*19*

No employee received remuneration amounting to more than £60,000 in either year.

13. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2022 - £NIL)*.

During the year ended 31 March 2023, no Trustee expenses have been incurred *(2022 - £NIL)*.

14. Tangible fixed assets

	Freehold property £	Motor vehicles £	Fixtures and fittings £	Total £
Cost or valuation				
At 1 April 2022	**350,000**	**23,350**	**175,512**	**548,862**
Additions	**-**	**52,908**	**10,629**	**63,537**
Disposals	**-**	**(23,350)**	**-**	**(23,350)**
At 31 March 2023	**350,000**	**52,908**	**186,141**	**589,049**
Depreciation				
At 1 April 2022	**6,000**	**-**	**132,789**	**138,789**
Charge for the year	**3,000**	**6,772**	**12,742**	**22,514**
On disposals	**-**	**(3,405)**	**-**	**(3,405)**
At 31 March 2023	**9,000**	**3,367**	**145,531**	**157,898**
Net book value				
At 31 March 2023	**341,000**	**49,541**	**40,610**	**431,151**
At 31 March 2022	*344,000*	*23,350*	*42,723*	*410,073*

15. Stocks

	2023 £	*2022 £*
Finished goods and goods for resale	**512**	*631*

16. Debtors

	2023 £	2022 £
Due within one year		
Other debtors	**181,274**	*286,295*
Prepayments and accrued income	**30,544**	*40,965*
	211,818	*327,260*

17. Creditors: Amounts falling due within one year

	2023 £	2022 £
Trade creditors	**4,215**	-
Other taxation and social security	**10,673**	*9,567*
Obligations under finance lease and hire purchase contracts	**1,479**	*1,350*
Other creditors	**2,790**	*29,350*
Accruals and deferred income	**21,359**	*27,513*
	40,516	*67,780*

18. Creditors: Amounts falling due after more than one year

	2023 £	2022 £
Net obligations under finance lease and hire purchase contracts	**4,804**	-

19. Financial instruments

	2023 £	2022 £
Financial assets		
Financial assets measured at fair value through income and expenditure	**473,738**	*514,649*

Financial assets measured at fair value through income and expenditure comprise bank balances.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

20. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Unrestricted funds					
Designated funds					
South Essex Day Care	25,000	-	-	-	25,000
Property fund	100,000	-	-	-	100,000
	125,000	-	-	-	125,000
General funds					
General Funds	326,158	499,471	(471,763)	-	353,866
General funds re fixed assets	91,691	-	(28,463)	49,542	112,770
	417,849	499,471	(500,226)	49,542	466,636
Total Unrestricted funds	542,849	499,471	(500,226)	49,542	591,636
Restricted funds					
Specific grants and donations	-	116,387	(113,760)	-	2,627
Day Centre Purchase	318,382	-	-	-	318,382
Tendring CVS	-	15,843	-	-	15,843
Community Fund - South Essex Hub	189,058	-	(86,753)	-	102,305
Improving Lives Fund	86,106	-	(45,000)	-	41,106
Minibus purchase	36,000	16,909	(3,367)	(49,542)	-
CBC Realising ambitions	12,438	-	(12,438)	-	-
	641,984	149,139	(261,318)	(49,542)	480,263
Total of funds	1,184,833	648,610	(761,544)	-	1,071,899

20. Statement of funds (continued)

Restricted Funds

Day Centre Purchase – Headway Centre
This represents funds raised to finance the proposed purchase of the Headway Centre.

Tendring CVS
This is funding for two years towards the cost of employing an additional support worker.

Community Rehabilitation Hub for Adults with Acquired Brain injury (South Essex Hub)
This is a project funded by the Community Fund for continued funding for the Community Rehabilitation Hub. The Charity was awarded a grant of £244,528 by Community Fund for a Community Hub for Adults with ABI. The project commenced on 1 October 2021, and will be for 3 years.

Improving Lives Fund
This is a project funded by The Henry Smith Charity and is contnuation funding for the project running costs to provide support to adults with acquired brain injury, and their families and carers in Essex. The Charity was awarded a grant of £112,500. The project commenced in April 2021 and is for 3 years.

Designated Funds

The Trustees have identified areas of highlighted risk or future development and have designated funds from reserves as follows:

£25,000 South Essex Day Care - The Trustees have designated funds to support the introduction of Day Care services in South Essex.

£100,000 Property - The Trustees have designated funds to refurbish the Headway Centre and provide property sustainability.

20. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Unrestricted funds					
Designated funds					
South Essex Day Care	25,000	-	-	-	25,000
Property fund	175,000	-	-	(75,000)	100,000
	200,000	-	-	(75,000)	125,000
General funds					
General Funds	321,455	375,205	(403,858)	33,356	326,158
General funds re fixed assets	70,671	-	(20,624)	41,644	91,691
	392,126	375,205	(424,482)	75,000	417,849
Total Unrestricted funds	592,126	375,205	(424,482)	-	542,849
Restricted funds					
Specific grants and donations	1,191	156,840	(158,031)	-	-
Day Centre Purchase	318,382	-	-	-	318,382
Big Lottery Fund - South Essex Hub	33,191	-	(33,191)	-	-
Community Fund - South Essex Hub	-	234,582	(45,524)	-	189,058
Improving Lives Fund	-	108,606	(22,500)	-	86,106
Minibus purchase	-	36,000	-	-	36,000
CBC Realising ambitions	-	12,438	-	-	12,438
	352,764	548,466	(259,246)	-	641,984
Total of funds	944,890	923,671	(683,728)	-	1,184,833

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

21. Summary of funds

Summary of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Designated funds	**125,000**	**-**	**-**	**-**	**125,000**
General funds	**417,849**	**499,471**	**(500,226)**	**49,542**	**466,636**
Restricted funds	**641,984**	**149,139**	**(261,318)**	**(49,542)**	**480,263**
	1,184,833	**648,610**	**(761,544)**	**-**	**1,071,899**

Summary of funds - prior year

	Balance at 1 April 2021 £	*Income* £	*Expenditure* £	*Transfers in/out* £	*Balance at 31 March 2022* £
Designated funds	*200,000*	-	-	*(75,000)*	*125,000*
General funds	*392,126*	*375,205*	*(424,482)*	*75,000*	*417,849*
Restricted funds	*352,764*	*548,466*	*(259,246)*	-	*641,984*
	944,890	*923,671*	*(683,728)*	-	*1,184,833*

22. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	112,769	318,382	**431,151**
Current assets	524,187	161,881	**686,068**
Creditors due within one year	(40,516)	-	**(40,516)**
Creditors due in more than one year	(4,804)	-	**(4,804)**
Total	591,636	480,263	**1,071,899**

22. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2022 £	*Restricted funds 2022 £*	*Total funds 2022 £*
Tangible fixed assets	*91,691*	*318,382*	*410,073*
Current assets	*465,000*	*377,540*	*842,540*
Creditors due within one year	*(13,842)*	*(53,938)*	*(67,780)*
Total	*542,849*	*641,984*	*1,184,833*

23. Reconciliation of net movement in funds to net cash flow from operating activities

	2023 £	*2022 £*
Net income/expenditure for the year (as per Statement of Financial Activities)	**(112,934)**	*239,943*
Adjustments for:		
Depreciation charges	**22,514**	*21,814*
Dividends, interests and rents from investments	**(2,244)**	*(132)*
Loss/(profit) on the sale of fixed assets	**(4,555)**	*-*
Decrease in stocks	**119**	*541*
Decrease/(increase) in debtors	**115,442**	*(256,799)*
Increase/(decrease) in creditors	**(22,460)**	*21,020*
Net cash provided by/(used in) operating activities	**(4,118)**	*26,387*

24. Analysis of cash and cash equivalents

	2023 £	*2022 £*
Cash in hand	**473,738**	*514,649*
Total cash and cash equivalents	**473,738**	*514,649*

25. Analysis of changes in net debt

	At 1 April 2022	Cash flows	At 31 March 2023
	£	£	£
Cash at bank and in hand	**514,649**	**(40,911)**	**473,738**
Finance leases	**(1,350)**	**(4,933)**	**(6,283)**
	513,299	**(45,844)**	**467,455**

26. Capital commitments

	2023	*2022*
	£	*£*
Contracted for but not provided in these financial statements		
Acquisition of tangible fixed assets	**-**	*39,641*

27. Pension commitments

"The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £10,686 (2022 - £9,269).

28. Operating lease commitments

At 31 March 2023 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2023	*2022*
	£	*£*
Not later than 1 year	**41,869**	*53,913*
Later than 1 year and not later than 5 years	**35,969**	*77,838*
	77,838	*131,751*

29. Finance lease commitments

Net obligations repayable:	2022	*2022*
	£	*£*
Within one year	**1,478**	*1,350*
Between one and five years	**4,805**	-
Total	**6,283**	*1,350*

30. Members' liability

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £1 for the debts and liabilities contracted before he/she ceases to be a member.

31. Related party transactions

Neil Parrett, a Trustee is a director of Npsych Limited, who sponsored a charity event for £2,500 (2022: £nil).

HEADWAY ESSEX
(A company limited by guarantee)

INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2023 £	*2022 £*	*2022 £*
Income				
Voluntary Income				
Donations	**(48,832)**		*(30,271)*	
Gift Aid	**(3,448)**		*(5,490)*	
Grants	**(167,339)**		*(592,343)*	
		(219,619)		**(628,104)**
Activities for generating funds				
Fundraising events	**(75,899)**		*(50,949)*	
Trading	**(287)**		*(381)*	
		(76,186)		**(51,330)**
Investment income				
Bank interest	**(2,244)**		*(132)*	
		(2,244)		**(132)**
Incoming resources from charitable activities				
Attendance	**(348,813)**		*(242,329)*	
Minibus income	**(1,513)**		*(1,159)*	
Training	**-**		*(122)*	
		(350,326)		**(243,610)**
Other incoming resources				
Other income	**(235)**		*(495)*	
		(235)		**(495)**
Total income		**(648,610)**		*(923,671)*
Gains on investments				
		-		**-**
		-		**-**
		-		-

INCOME AND EXPENDITURE ACCOUNT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2023 £	2022 £	2022 £
Gross income in the reporting period		**648,610**		*923,671*
Less:				
Cost of generating voluntary income				
Wages	**111,775**		*97,503*	
Social security	**8,681**		*7,226*	
Pension	**2,445**		*2,130*	
Other personnel expenses	**1,728**		*1,204*	
Premises and insurance expenses	**28,863**		*26,542*	
Other overheads	**903**		*738*	
Service expenses	**1,859**		*1,000*	
Office expenses	**8,219**		*7,458*	
Funraising promotion costs	**1,775**		*1,435*	
Fundraising events	**15,951**		*12,897*	
Other expenses	**412**		*103*	
Depreciation of tangible assets	**1,554**		*3,051*	
Cost of goods sold	**119**		*2,273*	
		184,284		*163,560*
Charitable Activities				
Wages	**350,162**		*300,789*	
Social security	**30,004**		*23,330*	
Pension	**7,578**		*6,514*	
Other personnel expenses	**5,929**		*6,926*	
Premises and insurance expenses	**40,027**		*41,771*	
Other overheads	**2,763**		*1,993*	
Sundry fixed assets	**3,740**		*4,410*	
Service expenses	**51,165**		*43,329*	
Transport expenses	**5,745**		*10,496*	
Office expenses	**17,838**		*17,207*	
Other expenses	**278**		*150*	
Depreciation of tangible fixed assets	**19,980**		*17,063*	
Gain on disposal of tangible fixed asset	**(4,555)**		-	
		530,654		*473,978*
Governance costs				
Wages	**28,118**		*25,514*	

INCOME AND EXPENDITURE ACCOUNT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2023 £	*2022 £*	*2022 £*
Social security	**2,817**		*2,451*	
Pension	**663**		*625*	
Auditors remuneration	**5,280**		*5,160*	
Other personnel expenses	**360**		*879*	
Premises and insurance expenses	**857**		*1,008*	
Other overheads	**5,815**		*6,875*	
Sundry fixed assets	**-**		*451*	
Service expenses	**288**		*77*	
Office expenses	**1,428**		*1,450*	
Depreciation of tangible fixed assets	**980**		*1,700*	
		46,606		*46,190*
Total expenditure		**761,544**		**683,728**
Net (expenditure)/income before taxation for the reporting period		**(112,934)**		**239,943**
Tax payable				
		-		-
Net (expenditure)/income for the reporting period		**(112,934)**		**239,943**
(Deficit)/Surplus for the reporting period		**(112,934)**		*239,943*
Surplus brought forward at 1 April 2022		**1,184,833**		*944,890*
		1,071,899		*1,184,833*

The notes on pages 27 to 45 form part of these financial statements.

HEADWAY ESSEX

England & Wales - Charity number 1008807

Accounts

Headway Essex

HEADWAY ESSEX

Providing brain injury care and support

Annual Report and Financial Statements for the year ending 31st March 2022

The Headway Centre
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Colchester
Essex CO4 6DH

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Patron: David Tennant

Registered Charity No. 1008807
Company Limited by Guarantee 2674755

HEADWAY ESSEX
(A company limited by guarantee)

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HEADWAY ESSEX

(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2022

Trustees	Alan Bacon, Chair Chris White-Thomson David Parkins, Treasurer Bob Juniper Anthony Emms Diana Collins Rob Warren
Company registered number	2674755
Charity registered number	1008807
Registered office	The Headway Centre Woodland Walk Colchester CO4 6DH
Finance Manager & Company Secretary	Gemma Perkins
Chief Executive Officer	Joanna Wright
Head of Services	Stella Kerins - Head of Brain Injury Services
Independent auditors	Griffin Chapman Chartered Accountants 4&5 The Cedars Apex 12 Old Ipswich Road Colchester Essex CO7 7QR
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ Lloyds Bank PLC 27 High Street Colchester CO1 1DU

THE WORK OF HEADWAY ESSEX FOR THE YEAR ENDED 31 MARCH 2022

Mission Statement
Everyone living with the effects of acquired brain injury has the opportunity to lead a fulfilling life.

Our Vision

Through the work of Headway Essex:

- people with acquired brain injury will fulfil their potential
- families and carers will be better able to cope with their caring role
- the wider community will understand the causes and effects of acquired brain injury

What we do

Headway Essex is an independent charity, which provides support in the community and specialist day opportunities and rehabilitation activities to people living with acquired brain injury (ABI) and their families and carers in Essex.

Our two day centres in Colchester & Benfleet, offer a specialist person centred approach to rehabilitate, educate, inform and support each client with their own personal recovery journey through the achievement of realistic, achievable and measurable goals. The centres also provide social opportunities and a variety of activities to maintain health and wellbeing.

Headway Essex provides support in the Community through local Brain Injury Caseworkers in all areas of Essex. The service provides telephone support, coping strategies, crisis support, home visits, hospital visits and help with benefits advice. We also run educational groups, monthly support groups and separate carers support groups in several locations across Essex.

How we support our services users

Supporting the survivors of brain injury

- Information and education covering a wide range of topics relating to brain injury and its effects
- Information and practical/benefits advice
- Neuro Gym
- Communication group and speech and language.
- Adult education – relearning lost skills and learning new ones
- IT training
- Life skills
- Communication and social interaction
- Health and self-care advice and support
- Social and sporting activities in the community
- Artistic activities for self-expression
- Behaviour management
- Support group meetings
- Support with educational, vocational and volunteering opportunities
- Signposting and referrals to other agencies and voluntary organisations

Supporting the Carers

- Access to a specialised support and advice helpline
- Information and advice covering a wide range of topics
- Information and training on all aspects of brain injury and the caring role
- One to one with a Brain Injury Case Worker
- Condition specific support group meetings

- Respite from the cared-for person attending Headway's specialist facilities
- Support available at any stage – from hospital to many years later
- Signposting and referrals to other agencies and voluntary organisations as required

Our core values

Headway Essex believes in:

· **Working together**
Headway Essex works in partnership with many organisations. We are a condition specific organisation who signpost to avoid duplication of services and who share resources and expertise to provide a seamless service for our clients.

· **Consultation**
Headway Essex is an organisation who consults with its service users/stakeholders to meet their changing needs, in order to ensure the best possible outcomes for its service users.

· **Valuing the individual**
Headway Essex wants the best possible outcome for its services users and will listen to and respect their personal views on how they would like to be supported. All staff, volunteers and service users are respected and encouraged to reach their full potential.

· **Maximising opportunities**
Headway Essex strives to keep informed of opportunities through networking, and consultation with its stakeholders and the wider public. As an organisation led by an experienced board of trustees and management team, Headway is able to change, evolve and adapt and remains flexible to meet the needs of its service users.

Model of Care

Our model of care follows these guiding principles:

- Services will provide informed choice, quality outcomes and a high quality experience for our clients.
- Clients (including carers) are at the centre of services, which are designed to meet their needs.
- Services will meet or exceed Headway Centre standards as defined by Headway UK.
- Services are appropriate to the needs of an adult with acquired brain injury and their carer(s).
- Rehabilitation will be provided within a community setting.
- Services will provide value for money and are enhanced by volunteer support and fundraising.
- We will work closely, with external organisations to provide a cohesive and seamless service for our clients.
- Services will deliver appropriate person centred rehabilitation outcomes to increase clients' independence, health and wellbeing.
- Services will meet the needs of our client group and be innovative and continually evolving.
- Services will promote brain injury awareness and prevention.

ACQUIRED BRAIN INJURY

OVERVIEW OF ACQUIRED BRAIN INJURY

An Acquired Brain Injury (ABI) is any injury to the brain which has occurred following birth. It includes Traumatic Brain Injuries (TBIs), such as those caused by trauma e.g. from a road traffic accident, fall or assault, and non-TBIs related to other medical conditions, e.g. encephalitis, meningitis, stroke, substance abuse, brain tumour and oxygen deprivation resulting from a cardiac arrest or other causes. (Definition from UK Acquired Brain Injury Forum (UKABIF))

ABI is a leading cause of death and disability in the United Kingdom (UK). It is a chronic condition with 'hidden' disabilities and life-long consequences.

It is a positive message that advances in emergency and acute medicine mean that many more people now survive with an ABI. However, many of these individuals will require early and continued access to specialist rehabilitation to optimise their recovery and maximise their long-term potential.

The effects of a brain injury are wide ranging, vary in severity and can be temporary or long term. They broadly fit into three categories;

- Physical effects such as fatigue, impaired mobility, weakness/paralysis and speech problems;
- Cognitive effects such as memory problems, impaired reasoning and reducing problem solving ability; and
- Emotional and behavioural effects such as personality changes, depression, anxiety and anger

The long-term disabilities may not correspond to the physical severity of the original injury, and can become apparent some time, even years, after the cause. A person can appear to make a good recovery but may be difficult to live with and become unemployable if they do not get the right support in the early stages. The personality changes can be the most difficult for close family to accept and this causes many families or relationships to break up: 'she is not the person I fell in love with and married'; 'he's the third child I never wanted'.

THE SCALE OF THE PROBLEM IN THE COMMUNITY

A report by the Centre for Mental Health (July 2016) states that "around 1.3 million people in the UK are living with head injury-related disabilities. Traumatic brain injury also has a marked impact on the economy, at a cost of £15 billion a year. This figure comprises of lost work contributions, premature death and health and social care costs. This £15 billion does not, however, include the human costs of head injury on people's wellbeing and quality of life, which is clearly the biggest cost."

Research on hospital admission data has shown clearly that the problem is a large and growing one. ABI admissions in the UK have increased by 10% since 2005-6

There were 348,453 UK admissions to hospital with acquired brain injury in 2016-17. That is 531 admissions per 100,000 of the population. (NHS Health and Social Care Information Centre & Headway - the brain injury association, 2018).

There were 9029 admissions in that same period for the county of Essex. A large proportion of these people and their families will require help and support for at least several months after injury and many will require long-term support. Headway Essex has a vital role to play in helping these people.

Impairments may range from subtle to severe, although the consequences may all be serious. Some people may be physically disabled, but the large majority have 'hidden' disabilities which are less easy to observe and misinterpreted, which can lead to loss of employment, relationship breakdown and social isolation. A head injury can also double a person's risk of later mental health problems, even if the person had no prior history of mental ill-health. The person with the injury may also lack insight and awareness of their own problems failing to get

help, which makes their situation worse.

In addition, evidence links TBI with an earlier onset of offending, repeat offending and high rates of violent offending. Relative to the general population, there is a high prevalence of brain injury amongst individuals in custody. Despite this evidence, brain injury is rarely considered within any part of the criminal justice system. (All-Party Parliamentary Group on Acquired Brain Injury Report 2018 (APPG on ABI), (Centre for Mental Health REPORT Traumatic brain injury and offending).

It has become apparent that COVID 19 has been robustly associated with an increased risk of neurological disorders for example Stroke, intracranial haemorrhage and encephalopathy. In time these patients will all need support within the community.

FACILITIES FOR REHABILTATION

Statutory provision for rehabilitation is very limited and tends to only be offered to those who are severely affected. There are a number of causes of ABIs and as a result, there is no one single treatment pathway. There are large variations in the provision and access to neuro-rehabilitation services across the Country and what is available, is usually situated within regional, rather than local, hospitals. There is also a patchy understanding of the role of neuro-rehabilitation at national and local level, which leads to a reluctance to fund services. When rehabilitation is not provided a lack of motivation and continuous inactivity at home can place an impossible strain on families and limit the chances of recovery.

Evidence suggests that early, co-ordinated and intense rehabilitation can generate savings to the NHS of between £0.7 million and £1.6 million per patient over their lifetime (Hawe et al, 2013). Headway Groups and Branch services can make a significant contribution to these savings.

CHAIRMAN & CHIEF EXECUTIVE'S REPORT

Over the last year we were faced with the continued challenges of the COVID-19 pandemic but with the knowledge that with the vaccine roll-out, there was now real hope we would be able to move forward, without set-backs.

During the closure of the Headway Centre and with the support of grant funding we were able to refurbish and reconfigure rooms to increase space for activities, social distancing and one to ones and introduce equipment to help infection control. We also used this time to update policies, risk assessments and care plans and ensure all staff training was completed to create the safest possible environment for clients to return to when we re-opened in April.

As the year progressed, we were able to restart our support groups and social groups. One positive from the pandemic is we have extended our service offering by continuing with on-line groups, started in the first lockdowns. These still have a place for those who cannot travel to the face to face groups, making our support more accessible.

Fundraising still presented a major challenge as due to the uncertainty at the start of the year we were unable to plan any events until September and this pattern was the same for supporters, organising events or taking on challenges to raise funds for us. Fortunately, the grant environment was still strong and most significantly we received support from the Lottery Reaching Communities Fund, Henry Smith Charity, Essex County Council and Garfield Weston, to ensure our services were not impacted or restricted.

As confidence grew and the risk of further lockdowns subsided, we went ahead with our Classic Vehicle show in September. The event was a great success, attracting over 3000 visitors and raising over £10,500. Our Black Tie Ball in March 2022 was also an outstanding success surpassing expectations.

We also started a campaign to raise money for a new minibus as our old one was becoming beyond repair. We are delighted to say we secured the full cost through grant funding and a generous donation from the Essex Freemasons. Unfortunately, due to delays in the supply of vehicles we are still waiting for delivery of the new minibus.

Our achievements in a challenging year did not end there, as in January we launched our pilot for a new Day Service in South Essex. A big step towards a long wished for goal to provide similar services in South Essex to those available at the Headway Centre in Colchester. Initially opening for one day per week we are now open two days a week supporting service users and their families. We are hoping that with more funding support we will be able to establish and grow this service further to support the people of South and West Essex.

Thank you to all the Grant Funders, Trustees, Staff, Volunteers and Supporters of Headway Essex, for your support during this year of challenges and triumphs.

We remain optimistic and confident for the future, knowing our strength lies in our management team, board of trustees, staff and volunteers, who will do everything possible to help improve the lives of adults with acquired brain injury and their families.

Alan Bacon **&** **Joanna Wright**
CHAIRMAN **CHIEF EXECUTIVE**

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report together with the audited financial statements of the Charity for the year 1 April 2021 to 31 March 2022. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

STRUCTURE, GOVERNANCE AND MANAGEMENT

LEGAL STATUS
Headway Essex is a Company Limited by Guarantee (Company No. 2674755) and a Registered Charity (Charity No. 1008807).

Copies of the Memorandum and Articles of Association can be obtained by writing to: Gemma Perkins, Company Secretary, Headway Town Office, 6th Floor Annex, Wellington House, Butt Road, Colchester CO3 3DA.

The liability of the Members in the event of Headway Essex being wound up is limited to a sum not exceeding £1. At 31st March 2022 there were 84 company members.

BOARD OF TRUSTEES

Members of the Board of Trustees are elected from the membership of the Company and are subject to re-election following a term of office not exceeding three years.

The Company is managed and controlled by a Board of Trustees whose names are given on page 7. For the purposes of the Companies Act 2006 the Members of the Board are placed in the same position as a Board of Directors.

The Board have delegated certain responsibilities to the Executive Committee, which comprises:
Treasurer
Chairman
Chief Executive Officer
Finance Manager/Company Secretary

It meets bi-weekly and covers all the general work of the organisation including service delivery and development, funding and fundraising, personnel and premises. It reports directly to the Board of Trustees.

Each new Trustee is given a personalised induction programme and receives copies of the Company documents, details of policies and procedures, job description and code of conduct. Trustees are encouraged to attend the Headway Centre and appropriate external training events where these facilitate the undertaking of their role.

SENIOR MANAGEMENT

The Chief Executive Officer has overall responsibility for all aspects of service delivery and development. The key tasks are:

- To undertake overall responsibility for, and to manage, all existing service provision and future development of services;
- To be responsible for the organisation's financial health and ensure expenditure is controlled in line with budget as approved by the board of trustees;
- To negotiate funding, service level agreements and contracts with statutory bodies. To maximise other income generation, enabling fulfilment of the aims and objectives of the organisation
- To be responsible for all aspects of human resource management;
- To be aware of legislative requirements and good practice, and ensure all relevant policies and procedures are in place;
- To promote the organisation and increase awareness of the effects of brain injury.

The Finance Manager and Company Secretary is responsible for all aspects of finance and accounting. The key tasks are:

- To maintain appropriate and accurate financial records;
- To produce monthly management reports and annual financial statements;
- To ensure the organisation meets all relevant company legislation.

SERVICE MANAGERS

The Headway Centre Manager is responsible for the delivery of the day care service. The key tasks are:

- Management of the specialist day service at The Headway Centre in Colchester;
- To provide leadership and support for the care staff;
- Ensuring relevant legislative requirements are met.

The Head of Brain Injury Services is responsible for Headway Essex service delivery. The key tasks are:

- Be responsible for the leadership and management development of the service delivery team.
- Play a lead role in the strategic development and operational delivery of person centered care
- Have overall responsibility for the safeguarding of adults in the organisations care.

RISK AND INTERNAL CONTROL

The Trustees have overall responsibility for ensuring that the Charity has an appropriate system of controls, financial and otherwise. They are also responsible for safeguarding the assets of the Charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees acknowledge their responsibility for the Charity's system of internal control and for reviewing its effectiveness. The Trustees recognise that such a system is designed to manage (but not eliminate) risk of failure to achieve the Charity's objectives, and can only provide reasonable (not absolute) reassurance against material misstatement or loss.
The Board of Trustees delegates powers to the Executive Committee, as detailed above. Systems of control designed to mitigate risk include a three year strategic plan, an annual budget, regular consideration by the Trustees of actual results compared to budget, forecasts and monitoring of reserve levels.

A Risk Register is maintained that identifies potential risks and impact of those risks to each part of the Charity. The Register details the controls in place to mitigate each risk, together with the associated monitoring processes. The risks, control and monitoring procedures are reviewed and reassessed regularly. Areas of

potential improvement are identified and timetables for action implemented. The Risk Register may be added to at any time and will be reviewed by the Board of Trustees annually.

Risks involving the Charity's client group are dealt with within the control procedures of each department.

RESERVES

The Trustees feel it is appropriate to provide for short-term commitments, ongoing programmes and risks to future funding and feels that a minimum level of unrestricted general reserves to be held is an amount equal to at least three months' average unrestricted expenditure. However, the three-month policy represents the minimum and the aim is to keep reserves at a level to cover at least six months expenditure. This will ensure that we have sufficient funds to cover any late arrivals of funding from statutory bodies and cover the fluctuations in fundraising income through the year. The Trustees recognise that certain aspects of the Charity's finances offer increased risk and the Board will designate specific amounts from free reserves to help mitigate these risks. Furthermore the Trustees may designate funds from reserves to assist in future development plans. This policy is reviewed annually and the current reserves position is detailed on page 39.

VOLUNTEERS

In all aspects of our work volunteers play a vital role. The board is grateful to everyone who has volunteered their time in furthering the work of Headway Essex and it is recognised that the donation of time is every bit as important as money or gifts. We estimate that during the year to 31st March 2022 volunteers donated their time in the following areas:

North Essex	2,454 hours
South Essex	616 hours
Fundraising	614 hours
Total	3,684 hours

Full time equivalent number of staff	2

CHARITABLE ACTIVITIES

Headway Essex Services
Headway Essex operate services across the whole of the County to ensure that everyone living with the effects of an injured brain has the opportunity to lead a fulfilling life. This means the families and those closest to the person with the brain injury as well as the person with the injured brain.
Our services continue to be provided in two Hubs, one covering North and Mid-Essex and one covering South and West Essex. Both Hubs operate three different services:

- Community Support
- Day Opportunities
- Carers Support

These services sit alongside a pan Essex Helpline, all of which provide vital support to those affected by the myriad of symptoms and problems that an injured brain can cause.

However, when we reopened face-to face services in April 2021 learning from the pandemic showed that there was a need to offer a wider range of services to meet the needs of those who for whatever reason find it difficult to attend in person. Through consultation with service-users, we have introduced a number of virtual groups alongside our traditional services.

2021 was both a difficult and exciting year for Headway Essex:

Difficult – it proved much harder to re-open service than to close them, there was a myriad of risk assessments and the need for staff training and consultation around them to ensure that we were doing everything possible to keep all of our service users, staff and volunteers safe.

The wearing of masks, which is still mandatory in Day Care settings, added an additional dimension to communication as many of service user have communication problems and found the masks a real barrier to this.

Additional cleaning schedules and the related costs all had a strain on both the team and our finances.

Exciting: We successfully ran our eight-week brain injury programme across the county on a number of occasions helping both the person with the injured brain and their families to understand how their brain injury may be affecting them in different aspects of their lives.

We launched an additional support group in the Tendring area of Essex bring the total number of support groups to six across the county, this is in addition to the carers groups and social groups that we run.

Successfully launched our virtual groups.

In conjunction with one of our service-users we established the Young Circle across the county to support younger people with an injured brain.

After many months of searching for suitable premises to open a day centre in South Essex the perfect premises became available on our doorstep at the South Methodist Church in Benfleet where our community team were already located. The team worked tirelessly to get the service ready and in January 2022 we realised our long held ambition to provide a day centre in South and West Essex Hub. The service opened on 11th January initially just one day a week but it is growing fast to meet the needs of people living in South and West Essex.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

ACHIEVEMENTS DURING 2021/2022

- Successfully reopened all face-to-face services and groups, our teams worked extremely hard to ensure the safety of all those entering our buildings.
- We have had no COVID transmission within the service provision.
- Launched our specialist day opportunities in the South Essex Hub
- Successfully introduced a Virtual Hub, for ease of access and those who may be socially isolated countywide.
- Introduced an additional support group meeting
- Started the Young Circle
- Re-established our service user and carer forums
- Helped individuals gain benefits, assisted during PIP assessments and when required appeals and supported a number of people with HMRC issues
- Successfully ran our Brain Injury education programme
- Presented at a national virtual 3 day conference
- Re-established face-to-face meetings with Hospitals across Essex including stroke and cardiac wards and provided link workers to promote earlier support for people with brain injury and their carers.

FUTURE PLANS

- Develop a new coaching model for brain injury rehabilitation
- Develop psychological services to meet the needs of our service-users
- Explore the need for a brain injury counselling service
- Undertake more collaborative work with health colleagues to improve the outcomes for those with a brain injury
- Review our current service provision in collaboration with our Service Users and Carers Forums.

FUNDING AND PROMOTIONAL ACTIVITIES

The fundraising and marketing team cover a wide range of fundraising activities, including individual giving, community events, campaigns, donor management, grant applications and grant monitoring. In addition, the team drive the organisation's marketing and PR activities maintaining the charity's profile through the website, talks, presentations, social media and press.
With less money available from the statutory sector, it is essential we maintain a broad range of income generation activities to enable Headway Essex to continue supporting survivors of brain injury. Promotional activities are critical to ensure people who need help, know how to access our service. It is equally important that medical professionals, social workers and other related professionals are aware of our services and how to access them. This ensures every individual gets timely, appropriate support.

OBJECTIVES

- To increase awareness of the organisation to a wider community.
- To secure funding to sustain and develop the services of Headway Essex.

ACHIEVEMENTS DURING 2021/22

Grants and Trusts

- Overall achieved a very challenging grants budget for the year to help address the general fundraising shortfall due to the continued impact of the pandemic on fundraising events and sponsored events.
- Secured a grant of £244,528 over 3 years from the Lottery Community Fund for our Community Support Service (South & West Essex).
- Secured two large grants of £50,000 each from Essex County Council to help our respective North/Mid Essex and South/West Essex services recover from the impact of the COVID-19 pandemic and re-open in a safe and more resilient way.
- Received a core funding grant of £25,000 from the Garfield Weston Foundation.
- Secured £52,909 in addition to our organisational grant budget, for the purchase a new minibus for the Headway Centre

Public Fundraising

- Relaunched the Essex Classic Vehicle Show, our first major Headway Essex event since the start of the lockdowns in March 2020. The event attracted over 3000 visitors and raised over £10,500.
- Re-Introduced the sale of Headway Essex branded Christmas Cards and facility to purchase on-line from our website.
- Organised and delivered our annual fundraising ball in very uncertain times exceeding the projected income target by over £5,000, with an income of £21,527: net income of £10,960 which are both improvements on 2020's event.
- Appointed a New Fundraising Manager

Marketing

Social Media platform following March 2021-April 2022

- Facebook followers grew from 1,977 to 2365
- Twitter followers fairly static 3,392 to 3375
- Instagram followers grew from 623 to 731
- LinkedIn followers grew from 139 to 163

FUTURE PLANS

With a new Fundraising Manager joined March 2022 we can see 2022-23 as a transition year as we work on our new fundraising strategy for 2023-2026. For the year to come the charity's flagship events will be developed, and built on. We are anticipating a successful Essex Classic Vehicle Show, and Spring Ball. Again, Grant income will be vital.

The key shift for 2022-23 onward is a focus on our individual giving programme. There will be an emphasis on bringing in new supporters with easy to take products to build supporters on our donorbase. Increasing the volume of donors by increasing the appeal, and entry points for support will in time limit risk by spreading income over a more diverse portfolio, with greater long term sustainability.

We'll review who within our contact programme we can build support from, and use a variety of standard tactics to solicit longer term giving from these people. Our communication vehicles like the Newsletter, and Christmas Appeal will have a reframing to create a greater number of donations from.

Coming in to 2023 we plan a new regular giving campaign, and also a legacy campaign across Essex. Legacies is one such under developed area, and we'll focus on gaining people interested, and ultimately acting to include us in their will.

2022-23 in summary

- build our individual giving product range and dial up the degree that newsletters function as appeals
- maximising our cash appeal prior at Christmas
- a new year regular giving campaign, offering direct debit giving
- a new Essex wide gifts in will campaign
- grow the social media following, to widen our quality reach, and engagement
- review the volunteering resource, seeking to add to our committed base to facilitate new work
- Pilot one new event, the Longest Day walk at both centres to shift us in to being a country wide charity in a fundraising context
- Initiate project for updated brand guidelines and new brand look
- Ensure digital interactions are as optimal as possible, in the context of a marketing and a fundraising strategy outputs
- Ensure full value is drawn from our CRM system, to build a conventional direct marketing programme

GOVERNANCE

Headway Essex requires a strong governance infrastructure to ensure that the charity is run appropriately, legally and has policies, procedures, monitoring systems and information technology in place to ensure best practice.

OBJECTIVES

- To provide direction and strategy.
- To ensure business continuity.
- To ensure that appropriate policies and procedures are in place, reviewed and adhered to.
- To maintain quality standards within the organisation.
- To ensure services are monitored and evidenced to demonstrate Headway is achieving its aims and required outcomes.
- To meet Headway's contractual obligations.
- To monitor the IT infrastructure.
- To provide an HR function.

ACHIEVEMENTS DURING 2021/22

- Ongoing review of policies and procedures undertaken in line with the renewal programme
- Awarded outstanding accreditation for the ISO9001 Quality Standard. Certification re-issued
- Covid-19 risk assessments under constant review and implemented safe working practices to ensure all workers and service users could resume face to face day services and support groups in a safe environment
- Competency framework introduced, to standardise the high level of training provided, assessing care staff in all aspects of their role, to retain a knowledgeable staff team and succession planning.
- Trained product champions to ensure all staff receive a consistent high level of training across the organisation.

FUTURE PLANS

- Ensure organisation is sustainable into the future
- Auditing of ISO 9001 standard
- Consolidate staffing resources to operate from The Headway Centre
- Maximising the use of the Headway Centre, to provide additional income
- To be recognised as a Trauma Informed Practice service provider

- Review recruitment and benefits
- Update the survey and monitoring process, to ensure we continue to meet the needs of our service users and stakeholders

FINANCIAL REVIEW

The results for the year are shown in the Statement of Financial Activities on page 23 and the financial position is shown in the Balance Sheet on page 24.

The year under review produced an increase in total reserves of £239,943, of which £287,602 relates to funding relating to projects which will take place over the next 2-3 years. Although total reserves at 31st March 2022 are £1,184,833 a high proportion of this amount is restricted, designated or held in tangible assets, leaving only £417,849 in Unrestricted non-designated reserves, as detailed below:

	£
Restricted Fixed Asset reserve	318,382
Restricted grants - future projects	287,602
Designated reserves	125,000
Other restricted reserves	36,000
Unrestricted reserves	417,849
Total Reserves	1,184,833

FUNDING SOURCES

The total incoming resources during the year were £923,671 (2021: £605,206). As noted above £287,602 of the income recognised relates to funding for future projects. See notes 3,4, and 5 for details.

Income:	**2022**		**2021**	
Attendance, training and transport	243,610	26.4%	207,769	34.3%
Fundraising income:				
Trust and council grants	592,343		250,454	
Company and personal donations	30,271		71,750	
Gift Aid reclaimed	5,490		5,587	
Legacy Income	-		40,000	
Events	50,949		29,145	
Trading	381		10	
	679,434	73.6%	396,946	65.6%
Investments/Other income	627	0.0%	581	0.1%
	923,671	100.0%	605,206	100.0%

FUTURE PLANS

Headway Essex continues to achieve good funding for its operations and its strategy remains to diversify and develop its funding base to improve sustainability notwithstanding the challenges faced by the charity sector.

In September 2021, we were successful in receiving a generous grant from the Lottery Reaching Communities Fund of £244,528 over 3 years. This ensures we can avoid cuts to services and will allow us to develop plans for a more sustainable service, through the opening and growth of a new day service in South Essex.

It remains the intention of the Trustees to continue to expand the range and geographic coverage of services available. However, the Trustees will continue to take a prudent approach whilst guiding the charity through its future plans outlined above.

RESERVES

As at 31st March 2022, the Unrestricted Free Reserves, after deduction of Designated Funds and fixed assets from the total reserves, were £326,158. This represents the equivalent of five and a half months of expenditure compared to a minimum policy requirement of three months. The Trustees consider the additional reserves appropriate as the three-month policy represents a bare minimum only. Reserves are expected to keep to at

least six months during the year.

In accordance with the Reserves policy detailed on page 9, the Trustees have identified areas of highlighted risk or future development and have designated funds from reserves as follows:

£25,000 South Essex Day Care - The Trustees have designated funds to support the introduction of specialist Day Care services in South Essex.

£100,000 Property – The Trustees have designated funds to refurbish the Day Centre and provide property sustainability strategy.

Restricted Reserves were £641,984. This includes £318,382 in relation to funds for the purchase of the Day Centre, and £323,602 of funding recognised in relation to future projects.

Going Concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Statement as to Disclosure of Information to Auditors

So far as the trustees are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the charitable company's auditors are unaware, and each trustee has taken all steps that he ought to have taken as a trustee in order to make himself aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

Auditors

The auditors, Griffin Chapman, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the members of the board of Trustees on 7 July 2022 and signed on their behalf by:



Alan Bacon
(Chair of Trustees)

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 MARCH 2022

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' 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. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 7 July 2022 and signed on its behalf by:

Alan Bacon
(Chair of Trustees)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF HEADWAY ESSEX

Opinion

We have audited the financial statements of HEADWAY ESSEX (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory requirements applicable to the charitable company and considered that the most significant are the Companies Act 2006, UK financial reporting standards as issued by the Financial Reporting Council, and UK taxation legislation.

We obtained an understanding of how the charitable company complies with these requirements by discussions with management and those charged with governance.

We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.

We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.

Based on this understanding, We designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. this included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. the risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charitable company's internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.

·Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company.

Evaluate the overall presentation, structure and content of the financial statements, including the disclosures,

and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

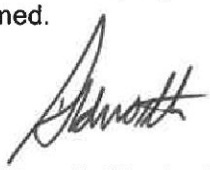
There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Daniel Aldworth (Senior Statutory Auditor)

For and on behalf of Griffin Chapman Chartered Accountants
Registered Auditor

4&5 The Cedars

Apex 12

Old Ipswich Road

Colchester

Essex

CO7 7QR

22 August 2022

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2022

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Income from:					
Donations and legacies	3	**79,638**	**548,466**	**628,104**	*365,291*
Charitable activities	4	**243,610**	**-**	**243,610**	*210,179*
Other trading activities	5	**51,330**	**-**	**51,330**	*29,155*
Investments	6	**132**	**-**	**132**	*356*
Other income	7	**495**	**-**	**495**	*225*
Total income		**375,205**	**548,466**	**923,671**	*605,206*
Expenditure on:					
Raising funds	8	**163,560**	**-**	**163,560**	*151,434*
Charitable activities	9	**260,922**	**259,246**	**520,168**	*488,030*
Total expenditure		**424,482**	**259,246**	**683,728**	*639,464*
Net movement in funds		**(49,277)**	**289,220**	**239,943**	*(34,258)*
Reconciliation of funds:					
Total funds brought forward		**592,126**	**352,764**	**944,890**	*979,148*
Net movement in funds		**(49,277)**	**289,220**	**239,943**	*(34,258)*
Total funds carried forward		**542,849**	**641,984**	**1,184,833**	*944,890*

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 27 to 45 form part of these financial statements.

HEADWAY ESSEX

(A company limited by guarantee)
REGISTERED NUMBER: 2674755

BALANCE SHEET
AS AT 31 MARCH 2022

	Note		2022 £		*2021 £*
Fixed assets					
Tangible assets	14		**410,073**		*390,243*
			410,073		*390,243*
Current assets					
Stocks	15	**631**		*1,172*	
Debtors	16	**327,260**		*70,461*	
Cash at bank and in hand		**514,649**		*529,774*	
		842,540		*601,407*	
Creditors: amounts falling due within one year	17	**(67,780)**		*(45,410)*	
Net current assets			**774,760**		*555,997*
Total assets less current liabilities			**1,184,833**		*946,240*
Creditors: amounts falling due after more than one year	18		**-**		*(1,350)*
Net assets excluding pension asset			**1,184,833**		*944,890*
Total net assets			**1,184,833**		*944,890*
Charity funds					
Restricted funds	20		**641,984**		*352,764*
Unrestricted funds					
Designated funds	20	**125,000**		*200,000*	
General funds	20	**417,849**		*392,126*	
Total unrestricted funds	20		**542,849**		*592,126*
Total funds			**1,184,833**		*944,890*

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2022

The financial statements were approved and authorised for issue by the Trustees on 07 July 2022 and signed on their behalf by:

Alan Bacon
(Chair of Trustees)

The notes on pages 27 to 45 form part of these financial statements.

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2022

	2022 £	*2021* *£*
Cash flows from operating activities		
Net cash used in operating activities	**26,387**	*324,416*
Cash flows from investing activities		
Dividends, interests and rents from investments	**132**	*356*
Purchase of tangible fixed assets	**(41,644)**	*(306,621)*
Net cash used in investing activities	**(41,512)**	**(306,265)**
Cash flows from financing activities		
Net cash provided by financing activities	**-**	**-**
Change in cash and cash equivalents in the year	**(15,125)**	**18,151**
Cash and cash equivalents at the beginning of the year	**529,774**	*511,623*
Cash and cash equivalents at the end of the year	**514,649**	*529,774*

The notes on pages 27 to 45 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. General information

The Charity is a company limited by guarantee and has no share capital, and is registered with the Charity Commission. The charity provides services and support across Essex to persons with acquired brain injury. The principal office is The Headway Centre, Woodland Walk, Colchester, Essex CO6 4DH.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Headway Essex meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The financial statements have been prepared on a going concern basis as the trustees believe no material uncertainties exist. The trustees have considered the level of funds held and the level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2. Accounting policies (continued)

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

2. Accounting policies (continued)

2.6 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 institution with whom the funds are deposited.

2.7 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.8 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Freehold property	-	2% straight line on valuation of building
Motor vehicles	-	25% and 33.3%
Fixtures and fittings	-	25% and 33.3%, and over 15 years

2.9 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.10 Debtors

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

2.11 Cash at bank and in hand

Cash at bank and 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.

2. Accounting policies (continued)

2.12 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.13 Financial instruments

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.

2.14 Finance leases and hire purchase

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired by finance lease are depreciated over the shorter of the lease term and their useful lives. Assets acquired by hire purchase are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the Charity. Obligations under such agreements are included in creditors, net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the Statement of financial activities so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

2.15 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight-line basis over the lease term.

2.16 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2. Accounting policies (continued)

2.17 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2022 £	**Restricted funds 2022 £**	**Total funds 2022 £**	*Total funds 2021 £*
Donations	35,761	-	**35,761**	*77,337*
Legacies	-	-	**-**	*40,000*
Grants	43,877	548,466	**592,343**	*247,954*
	79,638	548,466	**628,104**	*365,291*
Total 2021	*163,868*	*201,423*	*365,291*	

Unrestricted Grants 2022 includes a grant of £25,000 from the Garfield Weston Foundation.

4. Income from charitable activities

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Grants and other service contract income - Day Care	-	-	-	*2,500*
Attendance - Day Care	235,535	-	**235,535**	*207,257*
Minibus income - Day Care	1,159	-	**1,159**	*188*
Training - CSS	122	-	**122**	-
Attendance - South Hub	6,794	-	**6,794**	*234*
	243,610	-	**243,610**	*210,179*
Total 2021	*207,679*	*2,500*	*210,179*	

5. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Fundraising events	50,949	**50,949**	*29,145*
Trading	381	**381**	*10*
	51,330	**51,330**	*29,155*

6. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Bank deposit interest	132	**132**	*356*

7. Other incoming resources

	Unrestricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Other income	495	**495**	*225*

8. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Premises expenses	26,542	**26,542**	*23,575*
Other overheads	738	**738**	*1,466*
Office expenses	7,458	**7,458**	*5,111*
Service expenses	1,000	**1,000**	*201*
Fundraising promotion costs	1,435	**1,435**	*1,785*
Fundraising events	12,897	**12,897**	*278*
Other expenses	103	**103**	*4*
Other personnel costs	1,204	**1,204**	*1,056*
Staff costs	106,859	**106,859**	*112,662*
Depreciation	3,051	**3,051**	*5,091*
	161,287	**161,287**	*151,229*

Fundraising trading expenses

	Unrestricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Cost of goods sold	2,273	**2,273**	*205*

9. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Attendance - Day Care	67,599	156,922	**224,521**	*147,401*
Community Support	147,132	21,586	**168,718**	*160,192*
Big Lottery Fund - South Essex Hub	-	80,738	**80,738**	*139,222*
Support costs	46,191	-	**46,191**	*41,215*
	260,922	259,246	**520,168**	*488,030*
Total 2021	*138,624*	*349,406*	*488,030*	

10. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £	*Total funds 2021 £*
Attendance - Day Care	224,521	-	**224,521**	*147,401*
Community Support	168,718	-	**168,718**	*160,192*
Big Lottery Fund - South Essex Hub	80,738	-	**80,738**	*139,222*
Support costs	-	46,191	**46,191**	*41,215*
	473,977	46,191	**520,168**	*488,030*
Total 2021	*446,814*	*41,216*	*488,030*	

10. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Total funds 2022 £	*Total funds 2021 £*
Staff costs	**330,633**	*349,406*
Depreciation	**17,063**	*21,060*
Other personnel expenses	**6,926**	*10,405*
Premises expenses	**41,771**	*7,505*
Other overheads	**1,993**	*2,710*
Service expenses	**43,329**	*30,520*
Office expenses	**17,207**	*16,383*
Other expenses	**149**	*434*
Sundry fixed assets	**4,410**	*6,770*
Transport expenses	**10,496**	*1,621*
	473,977	*446,814*

Analysis of support costs

	Total funds 2022 £	*Total funds 2021 £*
Staff costs	**28,591**	*28,156*
Depreciation	**1,700**	*1,851*
Other personnel expenses	**879**	*1,010*
Premises expenses	**1,008**	*419*
Other overheads	**6,875**	*4,256*
Service expenses	**77**	*37*
Office expenses	**1,450**	*1,632*
Sundry fixed assets	**451**	*140*
Auditors remuneration	**5,160**	*3,715*
	46,191	*41,216*

11. Auditors' remuneration

The auditors' remuneration amounts to an auditor fee of £4,080 *(2021 - £4,080)*, and accountancy services of £1,200 (*2021* - £Nil).

12. Staff costs

	2022 £	*2021* *£*
Wages and salaries	**423,807**	*447,081*
Social security costs	**33,007**	*33,839*
Contribution to defined contribution pension schemes	**9,269**	*9,304*
	466,083	*490,224*

The average number of persons employed by the Charity during the year was as follows:

	2022 No.	*2021* *No.*
Day Care	**7**	*7*
Community Support Service	**7**	*7*
Fundraising, Publicity and Finance	**4**	*4*
Governance of the Charity	**1**	*1*
	19	*19*

No employee received remuneration amounting to more than £60,000 in either year.

13. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2021 - £NIL)*.

During the year ended 31 March 2022, no Trustee expenses have been incurred *(2021 - £NIL)*.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

14. Tangible fixed assets

	Freehold property £	Motor vehicles £	Fixtures and fittings £	Total £
Cost or valuation				
At 1 April 2021	**350,000**	**37,310**	**157,218**	**544,528**
Additions	**-**	**23,350**	**18,294**	**41,644**
Disposals	**-**	**(37,310)**	**-**	**(37,310)**
At 31 March 2022	**350,000**	**23,350**	**175,512**	**548,862**
Depreciation				
At 1 April 2021	**3,000**	**37,310**	**113,975**	**154,285**
Charge for the year	**3,000**	**-**	**18,814**	**21,814**
On disposals	**-**	**(37,310)**	**-**	**(37,310)**
At 31 March 2022	**6,000**	**-**	**132,789**	**138,789**
Net book value				
At 31 March 2022	**344,000**	**23,350**	**42,723**	**410,073**
At 31 March 2021	*347,000*	-	*43,243*	*390,243*

15. Stocks

	2022 £	2021 £
Finished goods and goods for resale	**631**	*1,172*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

16. Debtors

	2022 £	2021 £
Due within one year		
Other debtors	**286,295**	*40,533*
Prepayments and accrued income	**40,965**	*29,928*
	327,260	*70,461*

17. Creditors: Amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	**9,567**	*9,033*
Obligations under finance lease and hire purchase contracts	**1,350**	*2,700*
Other creditors	**29,350**	*9,422*
Accruals and deferred income	**27,513**	*24,255*
	67,780	*45,410*

18. Creditors: Amounts falling due after more than one year

	2022 £	2021 £
Net obligations under finance lease and hire purchase contracts	**-**	*1,350*

19. Financial instruments

	2022 £	2021 £
Financial assets		
Financial assets measured at fair value through income and expenditure	**514,649**	*529,774*

Financial assets measured at fair value through income and expenditure comprise bank balances.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

20. Statement of funds

Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Unrestricted funds					
Designated funds					
South Essex Day Care	25,000	-	-	-	25,000
Property fund	175,000	-	-	(75,000)	100,000
	200,000	-	-	(75,000)	125,000
General funds					
General Funds	321,455	375,205	(403,858)	33,356	326,158
General Funds re fixed assets	70,671	-	(20,624)	41,644	91,691
	392,126	375,205	(424,482)	75,000	417,849
Total Unrestricted funds	592,126	375,205	(424,482)	-	542,849
Restricted funds					
Specific grants and donations	1,191	156,840	(158,031)	-	-
Day Centre Purchase	318,382	-	-	-	318,382
Big Lottery Fund - South Essex Hub	33,191	-	(33,191)	-	-
Community Fund - South Essex Hub	-	234,582	(45,524)	-	189,058
Improving Lives Fund	-	108,606	(22,500)	-	86,106
Minibus purchase	-	36,000	-	-	36,000
CBC Realising ambitions	-	12,438	-	-	12,438
	352,764	548,466	(259,246)	-	641,984
Total of funds	944,890	923,671	(683,728)	-	1,184,833

20. Statement of funds (continued)

Restricted Funds

Day Centre Purchase – Headway Centre
This represents funds raised to finance the proposed purchase of the Headway Centre.

Community Rehabilitation Hub for Adults with Acquired Brain injury (South Essex Hub)
This is a project funded by the Big Lottery Fund for a new Community Rehabilitation Hub which will provide Community Support Service and a flexible Rehabilitation Service for those people with an ABI (acquired brain injury) in South Essex. The Charity was awarded a grant of £340,457 by Big Lottery Fund for a Community Hub for Adults with ABI. The project commenced on 1 April 2019, and completed on 30 September 2021.

Community Rehabilitation Hub for Adults with Acquired Brain injury (South Essex Hub)
This is a project funded by the Community Fund for continued funding for the Community Rehabilitation Hub. The Charity was awarded a grant of £244,528 by Community Fund for a Community Hub for Adults with ABI. The project commenced on 1 October 2021, and will be for 3 years.

Improving Lives Fund
This is a project funded by The Henry Smith Charity and is contnuation funding for the project running costs to provide support to adults with acquired brain injury, and their families and carers in Essex. The Carity was awarded a grant of £112,500. The project commenced in April 2021 and is for 3 years.

Minibus Purchase
This represents donations received for the purchase of a minibus which has been ordered and is shown as a capital commitment.

CBC Realising Ambitions
This is funding received in advance for the 2022/23 programme.

Designated Funds

The Trustees have identified areas of highlighted risk or future development and have designated funds from reserves as follows:

£25,000 South Essex Day Care - The Trustees have designated funds to support the introduction of Day Care services in South Essex.

£100,000 Property - The Trustees have designated funds to refurbish the Headway Centre and provide property sustainability.

20. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
Unrestricted funds				
Designated funds				
South Essex Day Care	25,000	-	-	25,000
Property fund	175,000	-	-	175,000
	200,000	-	-	200,000
General funds				
General Funds	313,192	401,283	(322,349)	392,126
Total Unrestricted funds	513,192	401,283	(322,349)	592,126
Restricted funds				
Specific grants and donations	2,777	135,541	(137,127)	1,191
Day Centre Purchase	250,000	68,382	-	318,382
Big Lottery Fund - South Essex Hub	168,358	-	(135,167)	33,191
Extension - various	11,023	-	(11,023)	-
Extension - Big Lottery Fund	33,798	-	(33,798)	-
	465,956	203,923	(317,115)	352,764
Total of funds	979,148	605,206	(639,464)	944,890

21. Summary of funds

Summary of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Designated funds	**200,000**	**-**	**-**	**(75,000)**	**125,000**
General funds	**392,126**	**375,205**	**(424,482)**	**75,000**	**417,849**
Restricted funds	**352,764**	**548,466**	**(259,246)**	**-**	**641,984**
	944,890	**923,671**	**(683,728)**	**-**	**1,184,833**

Summary of funds - prior year

	Balance at 1 April 2020 £	*Income £*	*Expenditure £*	*Balance at 31 March 2021 £*
Designated funds	*200,000*	-	-	*200,000*
General funds	*313,192*	*401,283*	*(322,349)*	*392,126*
Restricted funds	*465,956*	*203,923*	*(317,115)*	*352,764*
	979,148	*605,206*	*(639,464)*	*944,890*

22. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	91,691	318,382	**410,073**
Current assets	465,000	377,540	**842,540**
Creditors due within one year	(13,842)	(53,938)	**(67,780)**
Total	542,849	641,984	**1,184,833**

22. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	*Restricted funds 2021 £*	*Total funds 2021 £*
Tangible fixed assets	*70,671*	*319,572*	*390,243*
Current assets	*560,762*	*40,645*	*601,407*
Creditors due within one year	*(37,957)*	*(7,453)*	*(45,410)*
Creditors due in more than one year	*(1,350)*	-	*(1,350)*
Total	*592,126*	*352,764*	*944,890*

23. Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	*2021 £*
Net income/expenditure for the year (as per Statement of Financial Activities)	**239,943**	*(34,258)*
Adjustments for:		
Depreciation charges	**21,814**	*28,002*
Dividends, interests and rents from investments	**(132)**	*(356)*
Decrease in stocks	**541**	*205*
Decrease/(increase) in debtors	**(256,799)**	*412,725*
Increase/(decrease) in creditors	**21,020**	*(53,440)*
Revaluation of freehold property	**-**	*(28,462)*
Net cash provided by operating activities	**26,387**	*324,416*

24. Analysis of cash and cash equivalents

	2022 £	*2021 £*
Cash in hand	**514,649**	*529,774*
Total cash and cash equivalents	**514,649**	*529,774*

25. Analysis of changes in net debt

	At 1 April 2021	Cash flows	At 31 March 2022
	£	£	£
Cash at bank and in hand	529,774	(15,125)	514,649
Finance leases	(4,050)	2,700	(1,350)
	525,724	(12,425)	513,299

26. Capital commitments

	2022	*2021*
	£	*£*
Contracted for but not provided in these financial statements		
Acquisition of tangible fixed assets	39,641	*14,170*

27. Pension commitments

"The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £9,269 (2021 - £9,304).

28. Operating lease commitments

At 31 March 2022 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2022 £	*2021* *£*
Not later than 1 year	**53,913**	*30,319*
Later than 1 year and not later than 5 years	**77,838**	*2,678*
	131,751	*32,997*

29. Finance lease commitments

Net obligations repayable:	2022 £	*2021* *£*
Within one year	**1,350**	*2,700*
Between one and five years	**-**	*1,350*
Total	**1,350**	*4,050*

30. Members' liability

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £1 for the debts and liabilities contracted before he/she ceases to be a member.

31. Related party transactions

During the year the Charity received a donation of £10,000 without conditions from a Trustee.

Alan Bacon, a Trustee is a director of BTMK Solicitors, who provided legal services to the charity of £nil (2021: £600).

HEADWAY ESSEX

(A company limited by guarantee)

INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2022

	2022 £	2022 £	*2021 £*	*2021 £*
Income				
Voluntary Income				
Donations	**(30,271)**		*(71,750)*	
Gift Aid	**(5,490)**		*(5,587)*	
Legacies	**-**		*(40,000)*	
Grants	**(592,343)**		*(247,954)*	
		(628,104)		**(365,291)**
Activities for generating funds				
Fundraising events	**(50,949)**		*(29,145)*	
Trading	**(381)**		*(10)*	
		(51,330)		**(29,155)**
Investment income				
Bank interest	**(132)**		*(356)*	
		(132)		**(356)**
Incoming resources from charitable activities				
Grants and other service contract income	**-**		*(2,500)*	
Attendance	**(242,329)**		*(207,491)*	
Minibus income	**(1,159)**		*(188)*	
Training	**(122)**		-	
		(243,610)		**(210,179)**
Other incoming resources				
Other income	**(495)**		*(225)*	
		(495)		**(225)**
Total income		**(923,671)**		*(605,206)*
Gains on investments				
		-		**-**
		-		**-**
		-		-

INCOME AND EXPENDITURE ACCOUNT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

	2022 £	2022 £	2021 £	2021 £
Gross income in the reporting period		**923,671**		*605,206*
Less:				
Cost of generating voluntary income				
Wages	**97,503**		*102,642*	
Social security	**7,226**		*7,758*	
Pension	**2,130**		*2,262*	
Other personnel expenses	**1,204**		*1,056*	
Premises and insurance expenses	**26,542**		*23,575*	
Other overheads	**738**		*1,466*	
Service expenses	**1,000**		*201*	
Office expenses	**7,458**		*5,111*	
Fundraising promotion costs	**1,435**		*1,785*	
Fundraising events	**12,897**		*278*	
Other expenses	**103**		*4*	
Depreciation of tangible assets	**3,051**		*5,091*	
Cost of goods sold	**2,273**		*205*	
		163,560		*151,434*
Charitable Activities				
Wages	**300,789**		*319,224*	
Social security	**23,330**		*23,693*	
Pension	**6,514**		*6,489*	
Other personnel expenses	**6,926**		*10,405*	
Premises and insurance expenses	**41,771**		*7,505*	
Other overheads	**1,993**		*2,710*	
Sundry fixed assets	**4,410**		*6,770*	
Service expenses	**43,329**		*30,520*	
Transport expenses	**10,496**		*1,621*	
Office expenses	**17,207**		*16,383*	
Other expenses	**150**		*434*	
Depreciation of tangible fixed assets	**17,063**		*21,060*	
		473,978		*446,814*
Governance costs				
Wages	**25,514**		*25,215*	
Social security	**2,451**		*2,388*	
Pension	**625**		*553*	

INCOME AND EXPENDITURE ACCOUNT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

	2022 £	2022 £	2021 £	2021 £
Auditors remuneration	**5,160**		*3,715*	
Other personnel expenses	**879**		*1,010*	
Premises and insurance expenses	**1,008**		*419*	
Other overheads	**6,875**		*4,256*	
Sundry fixed assets	**451**		*140*	
Service expenses	**77**		*38*	
Office expenses	**1,450**		*1,631*	
Depreciation of tangible fixed assets	**1,700**		*1,851*	
		46,190		*41,216*
Total expenditure		**683,728**		**639,464**
Net income/(expenditure) before taxation for the reporting period		**239,943**		**(34,258)**
Tax payable				
		-		*-*
Net income/(expenditure) for the reporting period		**239,943**		**(34,258)**
Surplus/(Deficit) for the reporting period		**239,943**		*(34,258)*
Surplus brought forward at 1 April 2021		**944,890**		*979,148*
Surplus carried forward at 31 March 2022		**1,184,833**		*944,890*

The notes on pages 27 to 45 form part of these financial statements.

HEADWAY ESSEX

England & Wales - Charity number 1008807

Accounts

Headway Essex

HEADWAY ESSEX

Providing brain injury care and support

Annual Report and Financial Statements for the year ending 31st March 2021

The Headway Centre
Woodland Walk
Colchester
Essex CO4 6DH

Tel: 01206 845945
Fax: 01206 752173

www.headwayessex.org.uk
Patron: David Tennant

Registered Charity No. 1008807
Company Limited by Guarantee 2674755

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The Work of Headway Essex

Mission Statement

Everyone living with the effects of acquired brain injury has the opportunity to lead a fulfilling life.

Our Vision

Through the work of Headway Essex:

- people with acquired brain injury will fulfil their potential
- families and carers will be better able to cope with their caring role
- the wider community will understand the causes and effects of acquired brain injury

What we do

Headway Essex is an independent charity, which provides support in the community and specialist day opportunities and rehabilitation activities to people living with acquired brain injury (ABI) and their families and carers in Essex.

Our two day centres in Colchester & Benfleet, offer a specialist person centred approach to rehabilitate, educate, inform and support each client with their own personal recovery journey through the achievement of realistic, achievable and measurable goals. The centres also provide social opportunities and a variety of activities to maintain health and wellbeing.

Headway Essex provides support in the Community through local Brain Injury Caseworkers in all areas of Essex. The service provides telephone support, coping strategies, crisis support, home visits, hospital visits and help with benefits advice. We also run educational groups, monthly support groups and separate carers support groups in several locations across Essex.

How we support our services users

Supporting the survivors of brain injury

- Information and education covering a wide range of topics relating to brain injury and its effects
- Information and practical/benefits advice
- Neuro Gym
- Communication group and speech and language.
- Adult education – relearning lost skills and learning new ones
- IT training
- Life skills
- Communication and social interaction
- Health and self-care advice and support
- Social and sporting activities in the community
- Artistic activities for self-expression
- Behaviour management
- Support group meetings
- Support with educational, vocational and volunteering opportunities

- Signposting and referrals to other agencies and voluntary organisations

Supporting the Carers

- Access to a specialised support and advice helpline
- Information and advice covering a wide range of topics
- Information and training on all aspects of brain injury and the caring role
- One to one with a Brain Injury Case Worker
- Condition specific support group meetings
- Respite from the cared-for person attending Headway's specialist facilities
- Support available at any stage – from hospital to many years later
- Signposting and referrals to other agencies and voluntary organisations as required

Our core values

Headway Essex believes in:

• Working together

Headway Essex works in partnership with many organisations. We are a condition specific organisation who signpost to avoid duplication of services and who share resources and expertise to provide a seamless service for our clients.

• Consultation

Headway Essex is an organisation who consults with its service users/stakeholders to meet their changing needs, in order to ensure the best possible outcomes for its service users.

• Valuing the individual

Headway Essex wants the best possible outcome for its services users and will listen to and respect their personal views on how they would like to be supported. All staff, volunteers and service users are respected and encouraged to reach their full potential.

• Maximising opportunities

Headway Essex strives to keep informed of opportunities through networking, and consultation with its stakeholders and the wider public. As an organisation led by an experienced board of trustees and management team, Headway is able to change, evolve and adapt and remains flexible to meet the needs of its service users.

Model of Care

Our model of care follows these guiding principles:

- Services will provide informed choice, quality outcomes and a high quality experience for our clients.
- Clients (including carers) are at the centre of services, which are designed to meet their needs.
- Services will meet or exceed Headway Centre standards as defined by Headway UK.
- Services are appropriate to the needs of an adult with acquired brain injury and their carer(s).
- Rehabilitation will be provided within a community setting.
- Services will provide value for money and are enhanced by volunteer support and fundraising.

- We will work closely, with external organisations to provide a cohesive and seamless service for our clients.
- Services will deliver appropriate person centred rehabilitation outcomes to increase clients' independence, health and wellbeing.
- Services will meet the needs of our client group and be innovative and continually evolving.
- Services will promote brain injury awareness and prevention.

ACQUIRED BRAIN INJURY

OVERVIEW OF ACQUIRED BRAIN INJURY

An Acquired Brain Injury (ABI) is any injury to the brain which has occurred following birth. It includes Traumatic Brain Injuries (TBIs), such as those caused by trauma e.g. from a road traffic accident, fall or assault, and non-TBIs related to other medical conditions, e.g. encephalitis, meningitis, stroke, substance abuse, brain tumour and oxygen deprivation resulting from a cardiac arrest or other causes. (Definition from UK Acquired Brain Injury Forum (UKABIF))

ABI is a leading cause of death and disability in the United Kingdom (UK). It is a chronic condition with 'hidden' disabilities and life-long consequences.

It is a positive message that advances in emergency and acute medicine mean that many more people now survive with an ABI. However, many of these individuals will require early and continued access to specialist rehabilitation to optimise their recovery and maximise their long-term potential.

The effects of a brain injury are wide ranging, vary in severity and can be temporary or long term. They

- Physical effects such as fatigue, impaired mobility, weakness/paralysis and speech problems;
- Cognitive effects such as memory problems, impaired reasoning and reducing problem solving ability; and
- Emotional and behavioural effects such as personality changes, depression, anxiety and anger

The long-term disabilities may not correspond to the physical severity of the original injury, and can become apparent some time, even years, after the cause. A person can appear to make a good recovery but may be difficult to live with and become unemployable if they do not get the right support in the early stages. The personality changes can be the most difficult for close family to accept and this causes many families or relationships to break up: 'she is not the person I fell in love with and married'; 'he's the third child I never wanted'.

THE SCALE OF THE PROBLEM IN THE COMMUNITY

A report by the Centre for Mental Health (July 2016) states that "around 1.3 million people in the UK are living with head injury-related disabilities. Traumatic brain injury also has a marked impact on the economy, at a cost of £15 billion a year. This figure comprises of lost work contributions, premature death and health and social care costs. This £15 billion does not, however, include the human costs of head injury on people's wellbeing and quality of life, which is clearly the biggest cost."

Research on hospital admission data has shown clearly that the problem is a large and growing one. ABI admissions in the UK have increased by 10% since 2005-6

There were 348,453 UK admissions to hospital with acquired brain injury in 2016-17. That is 531 admissions per 100,000 of the population. (*NHS Health and Social Care Information Centre & Headway - the brain injury*

There were 9029 admissions in that same period for the county of Essex. A large proportion of these people and their families will require help and support for at least several months after injury and many will require long-term support. Headway Essex has a vital role to play in helping these people.

Impairments may range from subtle to severe, although the consequences may all be serious. Some people may be physically disabled, but the large majority have 'hidden' disabilities which are less easy to observe and misinterpreted, which can lead to loss of employment, relationship breakdown and social isolation. A head injury can also double a person's risk of later mental health problems, even if the person had no prior history of mental ill-health. The person with the injury may also lack insight and awareness of their own problems failing to get help, which makes their situation worse.

In addition, evidence links TBI with an earlier onset of offending, repeat offending and high rates of violent offending. Relative to the general population, there is a high prevalence of brain injury amongst individuals in custody. Despite this evidence, brain injury is rarely considered within any part of the criminal justice system. *(All-Party Parliamentary Group on Acquired Brain Injury Report 2018 (APPG on ABI), (Centre for Mental Health REPORT Traumatic brain injury and offending).*

It has become apparent that COVID 19 has been robustly associated with an increased risk of neurological disorders for example Stroke, intracranial haemorrhage and encephalopathy. In time these patients will all

FACILITIES FOR REHABILTATION

Statutory provision for rehabilitation is very limited and tends to only be offered to those who are severely affected. There are a number of causes of ABIs and as a result, there is no one single treatment pathway. There are large variations in the provision and access to neuro-rehabilitation services across the Country and what is available, is usually situated within regional, rather than local, hospitals. There is also a patchy understanding of the role of neuro-rehabilitation at national and local level, which leads to a reluctance to fund services. When rehabilitation is not provided a lack of motivation and continuous inactivity at home can place an impossible strain on families and limit the chances of recovery.

Evidence suggests that early, co-ordinated and intense rehabilitation can generate savings to the NHS of between £0.7 million and £1.6 million per patient over their lifetime (*Hawe et al, 2013*). Headway Groups

CHAIRMAN/CHIEF EXECUTIVE REPORT

The past year has been extremely difficult and challenging for everyone as coronavirus disrupted peoples' lives and plans, and so many lives were lost.

At the start of the year, in the face of this unprecedented situation, we were determined to ensure that Headway Essex services could continue and we could support the additional challenges that our service users faced.

Our initial response to lockdown was to provide telephone support for our service users offering crisis interventions including help with medication, food and also providing emotional support.

We explored new ways of working with our service users. Within a few days of lockdown, we were providing virtual day services, using Zoom, offering rehabilitative virtual sessions. The work to underpin these changes was extensive. We had to ensure staff were equipped and supported to work from home and all relevant policies and risk assessments were in place to support the new service provision and working practices.

With the closure of our Day Centres and cancelled fundraising events, we were facing a £100,000 deficit. We were fortunate that the Government, and many grant giving organisations, were quick to react with opportunities to apply for emergency funding. The fundraising team also responded with new ideas for fundraising campaigns and virtual fundraising events. We are very grateful for the support of our Patron David Tennant who helped to boost engagement with our campaigns.

As a result of this we have managed to end the year in an operational break even position although the accounts show a deficit, due to the recognition of the Big Lottery grant in totality in 2019/20. The Lottery grant, to fund the development of our South Essex services, was received in March 19, and covers the financial years of 2019/20, 2020/21 and 2021/22. So last year saw a surplus of £149,625 to cover the cost of the South Essex Service in 2020/21 up to 30th June 2021.

As restrictions lifted during the summer we made changes to the Headway Centre in Colchester to make it a COVID secure environment for our service users. The centre reopened in October 2020 but closed again in December with the second UK lockdown. With some additional work to reconfigure the space and make further improvements the Headway Centre was ready to welcome back service users on 5th April 2021.

Unfortunately, it has been more of a challenge to get our face to face activities and groups up and running in South Essex. It is difficult to make the current premises COVID-secure and there is not enough space to allow groups to operate with social distancing in place. We are hoping to find new premises so that we can resume face to face activities in South Essex. In the meantime, activities and groups will continue on-line.

Despite all the challenges we are proud to have supported 446 individuals throughout the year. This support equated to 10,470 actions on their behalf, including 3965 support calls received and made.

So next year we will still face some significant challenges and an unknown understanding of the long-term impact of the pandemic. We believe the need for our services will grow as it is reported a significant number of COVID-19 infection survivors now have long-term neurological effects after hospital discharge.

We remain optimistic, we now have new flexible ways of delivering our services and fundraising events that will serve us going forward. We are confident our strength lies in our management team, board of trustees, staff and volunteers, who will do everything possible to help improve the lives of adults with acquired brain injury and their carers and families. Thank you to these committed people and also to all the Grant Funders, and Supporters of Headway Essex, we have needed you more than ever this year and every one of you rose to the challenge.

Christopher White-Thomson
(CHAIRMAN)

Joanna Wright
(CHIEF EXECUTIVE OFFICER)

REFERENCE DETAILS

REGISTERED OFFICE
The Headway Centre
Woodland Walk
Colchester
Essex CO4 6DH

BOARD OF TRUSTEES
Chris White-Thomson - Chair
David Parkins - Treasurer
Bob Juniper
Alan Bacon
Anthony Emms
Diana Collins
Rob Warren

CHIEF EXECUTIVE OFFICER
Joanna Wright

FINANCE MANAGER & COMPANY SECRETARY
Gemma Perkins

HEAD OF SERVICES
Stella Kerins - Head of Brain Injury Services

ADVISORS

Auditors - Griffin Chapman
4&5 The Cedars, Apex 12, Old Ipswich Road, Colchester, Essex CO7 7QR.

Bankers - CAF bank Ltd
25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ
Lloyds Bank PLC
27 High Street, Colchester, CO1 1DU

REPORT OF THE TRUSTEES

The board presents its annual report and accounts for the year ended 31st March 2021. The annual report serves the purposes of both a trustees' report, and a directors' report under company law.

The Annual Report and Financial Statements are produced in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP revised 2015).

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

LEGAL STATUS

Headway Essex is a Company Limited by Guarantee (Company No. 2674755) and a Registered Charity

Copies of the Memorandum and Articles of Association can be obtained by writing to: Gemma Perkins, Company Secretary, Headway Town Office, 6th Floor Annex, Wellington House, Butt Road, Colchester CO3 3DA.

The liability of the Members in the event of Headway Essex being wound up is limited to a sum not exceeding £1. At 31st March 2021 there were 96 company members.

BOARD OF TRUSTEES

Members of the Board of Trustees are elected from the membership of the Company and are subject to re-election following a term of office not exceeding three years.

The Company is managed and controlled by a Board of Trustees whose names are given on page 7. For the purposes of the Companies Act 2006 the Members of the Board are placed in the same position as a Board

The Board have delegated certain responsibilities to the Executive Committee, which comprises:
Treasurer
Chairman
Chief Executive Officer
Finance Manager/Company Secretary

It meets bi-weekly and covers all the general work of the organisation including service delivery and development, funding and fundraising, personnel and premises. It reports directly to the Board of Trustees.

Each new Trustee is given a personalised induction programme and receives copies of the Company documents, details of policies and procedures, job description and code of conduct. Trustees are encouraged to attend the Headway Centre and appropriate external training events where these facilitate the undertaking of their role.

SENIOR MANAGEMENT

The Chief Executive Officer has overall responsibility for all aspects of service delivery and development. The key tasks are:

- To undertake overall responsibility for, and to manage, all existing service provision and future development of services;
- To be responsible for the organisation's financial health and ensure expenditure is controlled in line with budget as approved by the board of trustees;
- To negotiate funding, service level agreements and contracts with statutory bodies. To maximise other income generation, enabling fulfilment of the aims and objectives of the organisation;
- To be responsible for all aspects of human resource management;
- To be aware of legislative requirements and good practice, and ensure all relevant policies and procedures are in place;
- To promote the organisation and increase awareness of the effects of brain injury.

The Finance Manager and Company Secretary is responsible for all aspects of finance and accounting. The key tasks are:

- To maintain appropriate and accurate financial records;
- To produce monthly management reports and annual financial statements;
- To ensure the organisation meets all relevant company legislation.

SERVICE MANAGERS

The Headway Centre Manager is responsible for the delivery of the day care service. The key tasks are:

- Management of the specialist day service at The Headway Centre in Colchester;
- To provide leadership and support for the care staff;
- Ensuring relevant legislative requirements are met.

The Head of Brain Injury Services is responsible for Headway Essex service delivery. The key tasks are:

- Be responsible for the leadership and management development of the service delivery team.
- Play a lead role in the strategic development and operational delivery of person centered care
- Have overall responsibility for the safeguarding of adults in the organisations care.

RISK AND INTERNAL CONTROL

The Trustees have overall responsibility for ensuring that the Charity has an appropriate system of controls, financial and otherwise. They are also responsible for safeguarding the assets of the Charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees acknowledge their responsibility for the Charity's system of internal control and for reviewing its effectiveness. The Trustees recognise that such a system is designed to manage (but not eliminate) risk of failure to achieve the Charity's objectives, and can only provide reasonable (not absolute) reassurance against material misstatement or loss.

The Board of Trustees delegates powers to the Executive Committee, as detailed above. Systems of control designed to mitigate risk include a three year strategic plan, an annual budget, regular consideration by the Trustees of actual results compared to budget, forecasts and monitoring of reserve levels.

A Risk Register is maintained that identifies potential risks and impact of those risks to each part of the Charity. The Register details the controls in place to mitigate each risk, together with the associated monitoring processes. The risks, control and monitoring procedures are reviewed and reassessed regularly. Areas of potential improvement are identified and timetables for action implemented. The Risk Register may be added to at any time and will be reviewed by the Board of Trustees annually.

Risks involving the Charity's client group are dealt with within the control procedures of each department.

RESERVES

The Trustees feel it is appropriate to provide for short-term commitments, ongoing programmes and risks to future funding and feels that a minimum level of unrestricted general reserves to be held is an amount equal to at least three months' average unrestricted expenditure. However, the three-month policy represents the minimum and the aim is to keep reserves at a level to cover at least six months expenditure. This will ensure that we have sufficient funds to cover any late arrivals of funding from statutory bodies and cover the fluctuations in fundraising income through the year. The Trustees recognise that certain aspects of the Charity's finances offer increased risk and the Board will designate specific amounts from free reserves to help mitigate these risks. Furthermore the Trustees may designate funds from reserves to assist in future development plans. This policy is reviewed annually and the current reserves position is detailed on page 35.

VOLUNTEERS

In all aspects of our work volunteers play a vital role. The board is grateful to everyone who has volunteered their time in furthering the work of Headway Essex and it is recognised that the donation of time is every bit as important as money or gifts. We estimate that during the year to 31st March 2021 volunteers donated their time in the following areas:

North Essex	1,833 hours
South Essex	115 hours
Fundraising	0 hours
Total	1,948 hours

Full time equivalent number of staff	1

CHARITABLE ACTIVITIES

Headway Essex Services

Headway Essex operate services across the whole of the County to ensure that everyone living with the effects of acquired brain injury have the opportunity to lead a fulfilling life. This encompasses the person who is the carer too.

Headway Essex has a simple ethos; every person is unique and every brain injury different. This ethos supports placing the person at the centre of their support needs in order to regain control and realise their aspirations and goals.

The service supports individuals to improve personal health and self-care, increase their understanding of how their brain injury has affected them and those around them, improves self-esteem and self-confidence, increases independence, improves life skills and reduces isolation.

Some people will only need Headway's help for a few months while others may attend for a number of years, particularly where respite is required for the carer.

Restructure

In 2019/20 we carried out a service restructure which involved creating two service hubs, one covering North and Mid-Essex and one covering South and West Essex. As part of the restructure we also introduced a new role of Head of Brain Injury Services to help develop services across the county. This post joined just at the start of Lockdown in March 2020.

Each hub operates three different services:

- Day Opportunities
- Community Support
- Carers Support

These services sit alongside our Essex wide helpline, all of which provide vital support to those affected by the myriad of symptoms and problems that a brain injury can cause.

Support in the Community

The service provides information, advice and emotional support to people with acquired brain injury and their families and carers in the community.

Our Brain Injury Case Workers can invite people to Headway premises for meetings, see them in their own home or make hospital visits. They run Support Group Meetings (SGM) and carers only support group meetings in four locations across the county making it manageable to access services near to the person's home.

So as not to duplicate services, Headway Essex can signpost people to other agencies to ensure they access all of the help required to meet their individual circumstances. We have knowledge of the many resources available and are a one stop shop for the person seeking this information, saving them time in researching this themselves so they can focus on their own or their loved ones recovery.

Day Opportunities

North Essex

Due to COVID 19 pandemic our North Essex Day Centre was closed. During the closure we established virtual day and activity services. We were able to re-open from 1st October 2020 to 31st December 2020 and our service-users and staff team were delighted to be back face-to-face. Sadly Essex County Council closed day centres again in January 2021 so we immediately moved to our virtual day centre again.

During the closure we took the opportunity to use grant funding to make the centre safe in relation to the spread of infection. We replaced all carpets with vinyl washable flooring, recovered all fabric chairs with washable material, and reconfigured the space to allow for better staff social distancing in the offices but also to create additional space for activities with service users.

On 6th April 21 just after Easter we were able to welcome our clients back to the centre much to their and our teams delight.

This has been a year of adaption and we have learned a great deal in relation to service provision on a virtual platform and this way of supporting people will continue alongside our physical services in the future.

South Essex

Our South Essex Hub operates out of a self-contained space in a larger building, after discussion with our landlords we have had to take the decision to look for larger premises for two reasons:

1. To be able to operate in a COVID secure way allowing for social distancing
2. To have premises large enough to grow the service to be able to offer specialist day opportunities similar to our North Hub.

We are waiting for the outcome of a funding application to allow us to grow this service and in the meantime we are actively searching for suitable premises in South Essex. For now our extremely supportive landlords at the Benfleet Methodist Church are allowing us to keep our base there and re-open our doors for face-to-face assessments and some small groups.

Our ultimate goal is to provide specialist day opportunities in South Essex - which is in line with our offering in North Essex - alongside the successful activity sessions we are currently providing.

ACHIEVEMENTS DURING 2020/2021

During lockdown we were unable to run physical activities and we switched very quickly to virtual services. Our team worked extremely hard and we are proud that they achieved the following in what was a difficult year for most.

- 446 individuals were supported during the year, including 364 survivors and 82 carers.

❖ 3965 calls providing telephone support were made/received providing crisis/emotional and practical support

❖ The area of need our clients required most were around Health and Wellbeing including emotional support.

❖ There were 416 attendances at Support Group Meetings which were adapted and run over Zoom

❖ Hosted virtual groups supporting service users mental wellbeing during COVID

❖ Helped individuals gain benefits, and assisted during PIP assessments and when required appeals.

❖ Successfully ran our Brain Injury and Me education and vocational course and our Fatigue programmes across the county.

❖ Organised virtual social events for service users to reduce social isolation.

❖ Undertook Online presentations to health professionals and community groups within Essex

❖ Maintained existing links with Hospitals across Essex including stroke and cardiac wards and provided link workers to promote earlier support for people with brain injury and their carers.

❖ Had 2797 attendances across Essex at our Day Centre/Group Activity sessions via zoom

FUTURE PLANS

❖ Re-opening face-to-face SGM and Carers Meetings

❖ Introduce specialist day opportunities in the South Essex Hub.

❖ To continue to be able to offer activities on a sessional basis, giving individuals greater choice and flexibility on the services matched to their needs.

❖ Introduce a Virtual Hub, for ease of access and those who may be socially isolated.

❖ Explore the potential of a community outreach service.

❖ Develop a new model of low intensity brain injury rehabilitation

❖ Develop psychological services to meet the needs of our service-users

FUNDING AND PROMOTIONAL ACTIVITIES

The funding team cover a full range of fundraising activities, including community events, campaigns, donor management, grant applications and grant monitoring. In addition, the team drive the organisation's marketing and PR activities maintaining the charity's profile through the website, talks, presentations, social media and press.

With less money available from the statutory sector, it is essential we maintain a broad range of income generation activities to enable Headway Essex to continue supporting survivors of brain injury. Promotional activities are critical to ensure people who need help, know how to access our service. It is equally important that medical professionals, social workers and other related professionals are aware of our services and how to access them. This ensures every individual gets timely, appropriate support.

OBJECTIVES

- To increase awareness of the organisation to a wider community.
- To secure funding to sustain and develop the services of Headway Essex.

ACHIEVEMENTS DURING 2020/21

- Applied for and received a total of £115,693 in emergency Coronavirus funding from four grant providers, which offset the loss of fundraising income due to cancelled events allowing us to provide COVID-secure activities and front-line support for our clients.
- Issued vital COVID and other information though our social media and website including virtual activities
- Adapted the way we engaged with our supporters as all fundraising events were all cancelled due to COVID 19 including their income
- Launched an emergency Fundraising Campaign to compensate for loss of income as a result of COVID-19 and raised over £8,000 which was endorsed by our patron David Tennant.
- Adapted fundraising events to be virtual and ran our first ever Virtual Fundraising Event engaging supporters through social media and generating income of just over £13,400.
- Generated an income of just over £13,000 through a very successful Christmas campaign endorsed by
- Delivered a new on-line ticket purchase facility on website making it easier to book events on-line and reduce administration.

FUTURE PLANS

- Build on the success of our first virtual event to provide flexible, virtual fundraising options that can run in place of, or alongside traditional fundraising events.
- Adapt and deliver Headway Essex 'in person' events in a COVID-secure way, in line with the lifting of government restrictions.
- Initiate project for updated brand guidelines and new brand look.
- Secure a large grant to enable us to continue to deliver and grow our service in South & West Essex in a COVID secure and sustainable way.
- Adapt donations strategy to take into account a move away from in person donations to digital donations.

GOVERNANCE

Headway Essex requires a strong governance infrastructure to ensure that the charity is run appropriately, legally and has policies, procedures, monitoring systems and information technology in place to ensure best practice.

OBJECTIVES

- To provide direction and strategy.
- To ensure business continuity.
- To ensure that appropriate policies and procedures are in place, reviewed and adhered to.
- To maintain quality standards within the organisation.
- To ensure services are monitored and evidenced to demonstrate Headway is achieving its aims and required outcomes.
- To meet Headway's contractual obligations.
- To monitor the IT infrastructure.
- To provide an HR function.

ACHIEVEMENTS DURING 2020/21

- Managed the closure of Headways physical services due to a pandemic
- Purchased and managed the distribution of mobile equipment and virtual platform licenses to ensure care services were provided virtually throughout the pandemic and lockdown periods
- Re-provisioned and purchased computer equipment and telecoms to enable staff to undertake homeworking offering crisis interventions including sorting out medication, food along with emotional support
- Ensured that all relevant policies and risk assessments were in place to support the new COVID service provision and working practices
- Created a COVID secure environment at our Headway Centre including adaptions, equipment and reconfigured offices and space ready for client return
- Established new policies and maintained the renewal programme
- Audited and retained the ISO9001 Quality Standard
- Finalised the restructure of the North and Mid Essex service hub.
- Bought the Headway Centre and took ownership of our own property a key part of our sustainability

❖ Renovated and redesigned accommodation at the Headway Centre in Colchester to ensure the premises is COVID secure and maximum client accommodation achieved

FUTURE PLANS

❖ Plan the consolidation of staffing resources to enable the town office teams to operate from The Headway Centre

❖ Introduce the competency framework to ensure all care staff are fully trained in all aspects of the role to retain a knowledgeable staff team and succession planning.

❖ Ensure organisation is sustainable into the future.

❖ Complete IG Toolkit to attain NHS email

❖ Auditing of ISO 9001 standard

FINANCIAL REVIEW

The results for the year are shown in the Statement of Financial Activities on page 24 and the financial position is shown in the Balance Sheet on page 25.

The year under review produced a decrease in total reserves of £34,258 although total reserves at 31st March 2021 are £944,890 a high proportion of this amount is restricted, designated or held in tangible assets, leaving only £321,455 in Unrestricted non-designated reserves, as detailed below:

	£
Restricted Fixed Assets	319,572
Restricted Net Current Assets	33,192
Designated Current Assets	200,000
Unrestricted Fixed Assets	70,671
Unrestricted Assets	321,455
Total Reserves	944,890

Expenditure of restricted funds is higher than the restricted income due to continuing depreciation relating to restricted fixed assets.

FUNDING SOURCES

The total incoming resources during the year were £605,206 (2020: £845,040).

	2021		2020	
Made up as follows:				
Grants and service contract income from Essex Primary Care Trusts	0	0%		0.0%
Attendance, training and Transport Income	207,679	34.3%	248,204	29.4%
	207,679	34.3%	248,204	29.4%
Fundraising Income:				
Trust and Council grants	250,454		463,563	
Company/personal donations	71,750		41,250	
Gift Aid Reclaimed	5,587		7,039	
Legacy Income	40,000		1,000	
Events	29,145		81,812	
Trading	10		580	
	396,946	65.6%	595,244	70.4%
Investment/Other Income	581	0%	1,592	0.2%
	605,206		845,040	

FUTURE PLANS

The year to 31st March 2021 saw the funding from the local health bodies and Essex County Council continue at a negligible level, although we did receive some funds from Essex County Council to help recovery after COVID for the 2021-22 Financial Year.

The 3-year lottery funding for the service in South Essex ends in June 2021 and plans to increase fundraising income and service income in 202/21 were thwarted by the impact of the coronavirus pandemic. In the coming year we need to find new long term funders and increase service income by developing a day service in South Essex, in order to avoid potential cut-to the service we provide.

It remains the intention of the Trustees to continue to expand the range and geographic coverage of services available. However, the Trustees will continue to take a prudent approach whilst guiding the charity through its future plans outlined on pages 8 - 18.

RESERVES

As at 31st March 2021, the Unrestricted Free Reserves, after deduction of Designated Funds and fixed assets from the total reserves, were £321,455 This represents the equivalent of four and a half months of expenditure compared to a minimum policy requirement of three months. The Trustees consider the additional reserves appropriate as the three-month policy represents a bare minimum only. Reserves are expected to keep to at least six months during the year.

In accordance with the Reserves policy detailed on page 12, the Trustees have identified areas of highlighted risk or future development and have designated funds from reserves as follows:

£25,000	South Essex Day Care - The Trustees have designated funds to support the introduction of specialist Day Care services in South Essex.
£175,000	Property – The Trustees have designated funds to refurbish the Day Centre and provide property sustainability strategy.

Restricted Reserves were £352,764 which represents the Extension Funds received in 2006 to extend the Day Centre and £215,000 grants and donations received towards the purchase of the Day Centre and The Big Lottery Fund - Community Rehabilitation Hub for Adults with Acquired Brain Injury grant to establish a South Essex hub.

STATEMENT OF TRUSTEE RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' 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:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Statement as to Disclosure of Information to Auditors

So far as the trustees are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the charitable company's auditors are unaware, and each trustee has taken all steps that he ought to have taken as a trustee in order to make himself aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

Auditors

The auditors, Griffin Chapman, will be proposed for re-appointment at the forthcoming Annual General Meeting.

BY ORDER OF THE BOARD OF TRUSTEES



David Parkins : Trustee

Dated: 5th August 2021

Independent Auditor's Report to the Members of Headway Essex

Opinion

We have audited the financial statements of Headway Essex (the 'charitable charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the report of the trustees, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the report of the trustees report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material
missta

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the report of the trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the report of the trustees report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the report of the trustees.
We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 19, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charitable company.

Our approach was as follows:

We obtained an understanding of the legal and regulatory requirements applicable to the charitable company and considered that the most significant are the Companies Act 2006, UK financial reporting standards as issued by the Financial Reporting Council, and UK taxation legislation.
We obtained an understanding of how the charitable company complies with these requirements by discussions with management and those charged with governance.

We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.

We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.
Based on this understanding, We designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. this included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

Use of our Report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Daniel Aldworth (Senior Statutory Auditor)
For and on behalf of Griffin Chapman, Statutory Auditor
4&5 The Cedars
Apex 12
Old Ipswich Road
Colchester
CO7 7QR

Date 9 September 2021

STATEMENT OF FINANCIAL ACTIVITIES (incorporating an Income and Expenditure Account)
FOR THE YEAR ENDED 31ST MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total Funds £	2020 Total Funds £
Income from:					
Donations and legacies	2	163,868	201,423	365,291	506,684
Other trading activities	3	29,155	-	29,155	82,392
Investments	4	356	-	356	944
Charitable activities	5	207,679	2,500	210,179	254,372
Other income		225	-	225	648
Total income		401,283	203,923	605,206	845,040
Expenditure on:					
Raising funds	6	151,434	-	151,434	166,798
Charitable activities	7,8,9	170,915	317,115	488,030	528,617
Total expenditure		322,349	317,115	639,464	695,415
Net income/(expenditure)		78,934	(113,192)	(34,258)	149,625
Transfer between funds		-	-	-	-
Net Movement of funds		78,934	(113,192)	(34,258)	149,625
Reconciliation of funds					
Total funds brought forward		513,192	465,956	979,148	829,523
Total funds carried forward		592,126	352,764	944,890	979,148

CONTINUING OPERATIONS
All incoming resources and resources expended arise from continuing activities.

BALANCE SHEET
AT 31ST MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	13	**70,671**	**319,572**	**390,243**	83,162
CURRENT ASSETS					
Stocks	14	**1,172**	-	**1,172**	1,377
Debtors: amounts falling due within one year	15	**37,269**	**33,192**	**70,461**	483,186
Cash at bank and in hand		**522,321**	**7,453**	**529,774**	511,623
		560,762	**40,645**	**601,407**	996,186
CREDITORS					
Amounts falling due within one year	16	**(37,957)**	**(7,453)**	**(45,410)**	(96,150)
NET CURRENT ASSETS		**522,805**	**33,192**	**555,997**	900,036
TOTAL ASSETS LESS CURRENT LIABILITIES		**593,476**	**352,764**	**946,240**	983,198
CREDITORS					
Amounts falling due after more than one year	18	**(1,350)**	-	**(1,350)**	(4,050)
NET ASSETS		**592,126**	**352,764**	**944,890**	979,148
FUNDS	21				
Unrestricted funds				**592,126**	513,192
Restricted funds				**352,764**	465,956
TOTAL FUNDS				**944,890**	979,148

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

The financial statements were approved by the Board of Trustees on 5th August 2021 and were signed on its behalf by:

Christopher White-Thomson

.....

Trustee

David Parkins

.....

Trustee

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31ST MARCH 2021

	Notes	2021 Total Funds £	2020 Total Funds £
CASH USED IN OPERATING ACTIVITIES	24	**324,416**	**(14,430)**
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest Income		**356**	**944**
Purchase of tangible fixed assets		**(306,621)**	**(27,158)**
Funds held by solicitor for property purchase		**-**	**(250,000)**
Capital funding received		**-**	**35,000**
Cash provided by (used in) investing activities		**18,151**	**(255,644)**
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowing		-	-
Cash used in financing activities			
Increase (Decrease) in cash and cash equivalents in year		**18,151**	**(255,644)**
Cash and cash equivalents at beginning of year		**511,623**	**767,267**
TOTAL CASH AND CASH EQUIVALENTS AT END OF YEAR		**529,774**	**511,623**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021

1. ACCOUNTING POLICIES

Basis of preparation

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

Headway Essex meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the charity.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Grants

Grants are recognised in full in the statement of financial activities in the year in which they are receivable, unless these relate to a specific future period in which case they are deferred.

Volunteers and donated services

Voluntary income is received by way of donations and gifts and is included in full in the statement of financial activities when receivable. Volunteer time is not included in the financial statements.

Resources expended

Resources expended include VAT which cannot be recovered. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. The main basis is staff time.

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 in finance costs in the statement of financial activities in the period in which it arises.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Short leasehold	-	Period of lease
Fixtures and fittings	-	3 to 4 years
Motor vehicles	-	4 years (new) and 3 years (second-hand)
Freehold Property	-	50 years on valuation of building

Individual Fixed Assets costing, or donated assets valued, at £750 or more are capitalised.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31ST MARCH 2021

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Debtors and creditors

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Cash at Bank and in Hand

Cash at bank and 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.

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is shorter.

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged to the statement of financial activities in the year in which they fall due.

The interest element of these obligations is charged to the statement of financial activities over the relevant period. The capital element of the future payments is treated as a liability.

Legacies

Legacies are recognised when the Charity is entitled to the money and the amount known. Entitlement is the earlier of estate account being finalised or cash received.

Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe no material uncertainties exist. The trustees have considered the level of funds held and the level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Legal status of the Charity

The Charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 2021

2 DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	71,750	41,250
Gift aid	5,587	7,039
Grants	247,954	457,395
Legacies	40,000	1,000
	365,291	506,684

Included above are restricted donations and legacies £201,421 (2020: £437,516), Governmne t Grant COVID funding £10,000 and unrestricted £153,868 (2020: £69,168)

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Other Trusts' grants	247,954	457,395

3 OTHER TRADING ACTIVITIES

	Unrestricted funds 2021	Unrestricted funds 2020
	£	£
Fundraising events	29,145	81,812
Trading	10	580
	29,155	82,392

4 INCOME FROM INVESTMENT

	Unrestricted funds 2021	Unrestricted funds 2020
	£	£
Bank interest	356	944

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 2021

5 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Activity	2021 £	2020 £
Grants and other service contract income	Day Care	-	-
Attendance	Day Care	**207,257**	236,002
Minibus income	Day Care	**188**	1,255
Grants and other service contract income	Community Support Service	**2,500**	6,168
Training	Community Support Service	-	7,095
Attendance	Community Support Service	**234**	3,852
		210,179	254,372

Included above are restricted income from charitable activities of £2,500 (2020: £6,168) and unrestricted £207,679 (2020: £248,204)

6 EXPENDITURE ON RAISING FUNDS

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Staff costs (Fundraising, Publicity and Finance)	**112,662**	106,770
Other personnel expenses	**1,056**	2,180
Premises expenses	**23,575**	19,168
Other overheads	**1,466**	2,801
Service expenses	**201**	742
Office expenses	**5,111**	10,598
Fundraising promotion costs	**1,785**	776
Fundraising events	**278**	15,679
Other expenses	**4**	2,593
Depreciation	**5,091**	4,903
Cost of goods sold	**205**	588
	151,434	166,798

Costs include all Marketing activities associated with Service Provision

7 EXPENDITURE ON CHARITABLE ACTIVITIES

	Direct costs (See note 8) 2021 £	Totals 2020 £
Day Care	**147,401**	243,612
Community Support Service	**160,192**	106,001
Big Lottery Fund – South Essex Hub	**139,222**	144,849
Support costs	**41,215**	34,155
	488,030	528,617

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31ST MARCH 2021

8 DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021	2020
	£	£
Staff costs	349,406	339,845
Other personnel expenses	10,405	6,156
Premises expenses	7,505	43,733
Other overheads	2,710	3,683
Sundry fixed assets	6,770	869
Service expenses	30,520	43,077
Transport expenses	1,621	7,268
Office expenses	16,383	15,501
Other expenses	434	3,049
Depreciation	21,060	31,281
Support costs (see note 9)	41,216	34,155
	488,030	528,617

Included above are restricted expenditure from charitable activities of £317,115 (2020: £259,210) and unrestricted £170,915 (2020: £269,407)

9 SUPPORT COSTS

	2021	2020
	£	£
Staff costs	28,156	19,171
Auditors' remuneration	3,715	4,220
Other personnel expenses	1,010	357
Premises expenses	419	346
Other overheads	4,256	5,998
Sundry fixed assets	140	78
Service expenses	37	604
Office expenses	1,631	1,720
Depreciation	1,851	1,661
	41,216	34,155

10 NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/ (crediting):

	2021	2020
	£	£
Auditors' remuneration	3,715	4,220
Depreciation - owned assets	24,627	34,469
Depreciation - assets on hire purchase contracts and finance leases	3,375	3,375
Property rentals under Operating Leases	34,350	40,400

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31ST MARCH 2021

11 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2021 nor for the year ended 31st March 2020.

Trustees' Expenses

	2021	2020
	£	£
Trustees' expenses	-	-

12 STAFF COSTS

	2021	2020
	£	£
Wages and salaries	**447,081**	427,335
Social security costs	**33,839**	30,413
Pension	**9,304**	8,038
	490,224	465,786

The average monthly number of employees during the year was as follows:

	2021	2020
Day Care	**7**	8
Community Support Service	**7**	8
Fundraising, Publicity and Finance	**4**	4
Governance of the Charity	**1**	1
	19	21

The average number of employees, calculated on a full time equivalent basis, during the year was as follows:

	2021	2020
Day Care	**6**	6
Community Support Service	**6**	6
Fundraising and Publicity and Finance	**3**	3
Governance of the Charity	**1**	1
	16	16

No Staff were paid at a rate above £60,000 per annum in the current and previous years.
The key management personnel comprise of the Chief Executive Officer and Finance Manager.
The total employee benefits of the key management personnel were £88,604 (2020: £85,441).

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31ST MARCH 2021

13 TANGIBLE FIXED ASSETS

	Short leasehold	Fixtures and fittings	Motor vehicles	Freehold Building	Totals
	£	£	£	£	£
COST					
At 1st April 2020	361,233	127,013	37,310	-	525,556
Additions	-	30,205	0	276,416	306,621
Disposals	(316,111)	-	-		(316,111)
Transfer	(45,122)			45,122	-
Revaluation				28,462	28,462
At 31st March 2021	0	157,218	37,310	350,000	544,527
DEPRECIATION					
At 1st April 2020	314,666	90,418	37,310	-	442,394
Charge for year	1,445	23,557	-	3,000	28,002
Disposals	(316,111)	-	-		(316,111)
At 31st March 2021	-	113,975	37,310	3,000	154,285
NET BOOK VALUE					
At 31st March 2021	0	43,244	-	347,000	390,243
At 31st March 2020	46,567	36,595	-	-	83,162

Fixed assets included in the above that are held under finance leases are as follows:

	Fixtures and fittings
	£
COST	
At 1st April 2020	13,500
Additions	-
Disposal	-
At 31st March 2021	13,500
DEPRECIATION	
At 1st April 2020	8,437
Charge for year	3,375
Disposal	-
At 31st March 2021	11,812
NET BOOK VALUE	
At 31st March 2021	1,688
At 31st March 2020	5,063

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31ST MARCH 2021

14 STOCKS

	2021	2020
	£	£
Stocks	**1,172**	1,377

15 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other debtors	**40,533**	433,146
Prepayments	**17,420**	15,075
Accrued income	**12,508**	34,965
	70,461	483,186

Debtors falling due after one year represent £0

16 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Finance leases (see note 19)	**2,700**	2,700
Social security and other taxes	**9,033**	8,979
Other creditors	**5,234**	17,790
Accrued expenses	**22,408**	52,267
Deferred income	**1,847**	10,790
Pension	**4,188**	3,624
	45,410	96,150

17 DEFERRED INCOME

Balance as at 1st April 2020	**10,790**
Amount released to incoming resources	**(10,064)**
Amount deferred in year	**1,121**
Balance as at 31st March 2021	**1,847**

Deferred income represents Grants unspent relating to future periods.

18 CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021	2020
	£	£
Finance leases (see note 19)	**1,350**	4,050

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31ST MARCH 2021

19 OBLIGATIONS UNDER LEASING AGREEMENTS

	Finance leases	
	2021	2020
	£	£
Gross obligations repayable:		
Within one year	**3,426**	3,426
Between one and five years	**1,713**	5,139
	5,139	8,565
Finance charges repayable:		
Within one year	**726**	726
Between one and five years	**363**	1,089
	1,089	1,815
Net obligations repayable:		
Within one year	**2,700**	2,700
Between one and five years	**1,350**	4,050
	4,050	6,750

The following operating lease payments are committed to be paid:

	Other	Land and buildings	
	2021	**2021**	2020
	£	**£**	£
Within one year	-	**30,319**	39,853
Between one and five years	-	**2,678**	32,997
In more than five years	-	**-**	-
	-	**32,997**	72,850

	Other finance lease payments	
	2021	2020
	£	£
Within one year	**3,426**	3,426
Between one and five years	**1,713**	5,139
	5,139	8,565
Less: Future finance charges	**(1,089)**	(1,815)
	4,050	6,750

NOTES TO THE FINANCIAL STATEMENTS – CONTINUED
FOR THE YEAR ENDED 31ST MARCH 2021

20 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted funds	Designated funds	General funds	Total funds
	£	£	£	£
Tangible fixed assets	319,572	-	70,671	390,243
Stock	-	-	1,172	1,172
Cash	7,453	200,000	322,321	529,774
Net debtors less creditors	25,739	-	(2,038)	23,701
Net assets as at 31st March 2020	352,764	200,000	392,126	944,890

21 MOVEMENT IN FUNDS

	At 01.04.20	Net movement in funds	Transfer of funds	At 31.3.21
	£	£	£	£
Unrestricted funds				
General fund	313,192	78,934		392,126
Designated fund	200,000	-		200,000
	513,192	78,934	-	592,126
Restricted funds				
Extension – various	11,023	(11,023)	-	-
Extension - Big lottery fund	33,798	(33,798)	-	-
Specific grants / donations	2,777	(1,586)		1,191
Day Centre Purchase - POA	250,000	68,382		318,382
Big Lottery Fund – South Essex Hub	168,358	(135,167)	-	33,191
	465,956	(113,192)	-	352,764
TOTAL FUNDS	979,148	(34,258)	-	944,890

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Transfer of funds	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	401,283	(322,349)		78,934
Restricted funds				
Extension - Big lottery fund	-	(33,798)	-	(33,798)
Specific grants / donations	135,541	(137,127)	-	(1,586)
Extension – various	-	(11,023)	-	(11,023)
Capital Funding – Headway Centre	68,382			68,382
Big Lottery Fund – South Essex Hub		(135,167)	-	(135,167)
	203,923	(317,115)	-	(113,192)
TOTAL FUNDS	605,206	(639,464)	-	(34,258)

RESTRICTED FUNDS

Extension Funds - Various
The extension to the day centre was completed in November 2006. The balance remaining in these funds at 31st March 2021 represents the net asset value of the improvements.

Extension Funds - Big Lottery Fund

The extension to the day centre was completed in November 2006. The balance remaining in this fund at 31st March 2021 represents the net asset value of the improvements.

Specific Grants / Donations Fund

These are accumulated amounts given for the purchase of specific items or other specific purposes. The balance of the fund at 31st March 2021 represents amounts received not yet expended, or the net book value of assets held.

Capital funding – Headway Centre

This represents funds raised to finance the proposed purchase of the Headway Centre.

Community Rehabilitation Hub for Adults with Acquired Brain injury (South Essex Hub)

This is a project funded by the Big Lottery Fund for a new Community Rehabilitation Hub which will provide Community Support Service and a flexible Rehabilitation Service for those people with an ABI (acquired brain injury) in South Essex. The Charity was awarded a grant of £340,457 by Big Lottery Fund for a Community Hub for Adults with ABI. The project commenced on 1 April 2019, and will be for 2 ½ years .

DESIGNATED FUNDS

The Trustees have identified areas of highlighted risk or future development and have designated funds from reserves as follows:

£25,000 South Essex Day Care - The Trustees have designated funds to support the introduction of Day Care services in South Essex.

£175,000 Property - The Trustees have designated funds to refurbish the Headway Centre and provide property sustainability.

22 RELATED PARTY DISCLOSURES

During the year under review there ws one related party transaction. Alan Bacon, a trustee, is a director of BTMK Solicitors who provided legal services to the charity of £600 (2020 - £nil).

23 MATERIAL LEGACY

The Charity was named as a beneficiary of an estate in 2006, which distributed funds of £Nil (2020: £Nil) in the year. The will was subject to a legal challenge and although this has now been resolved in our favour with the majority of costs awarded against the challenger. It is not possible to predict either the value or timing of any further distributions from the estate as the residual estate is to be held to cover possible future litigation fees to recover past costs.

24 RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021	2020
	£	£
Net Movement in Funds	**(34,258)**	149,625
Add back Depreciation	**28,002**	37,844
Deduct interest income shown in investing activities	**(356)**	(944)
Decrease (Increase) in stock	**205**	54
Decrease (Increase) in debtors	**412,725**	(430,905)
(Decrease) Increase in creditors	**(53,440)**	14,896
Capital funding received	**-**	(35,000)
Funds held by solicitor for property purchase	**-**	250,000
Revaluation of Freehold Property	**(28,462)**	-
	324,416	(14,430)

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2021

	2021	2020
	£	£
INCOMING RESOURCES		
Donations and Legacies		
Donations	**71,750**	41,250
Gift aid	**5,587**	7,039
Legacies	**40,000**	1,000
Grants	**247,954**	457,395
	365,291	506,684
Other Trading Activities		
Fundraising events	**29,145**	81,812
Trading	**10**	580
	29,155	82,392
Income from Investments		
Bank interest	**356**	944
Income from charitable activities		
Grants and other service contract income	**2,500**	6,168
Attendance	**207,491**	239,854
Minibus income	**188**	1,255
	210,179	247,277
Other income		
Other income	**225**	7,743
Total incoming and endowments	**605,206**	845,040
RESOURCES EXPENDED		
Expenditure on raising funds		
Wages	**102,642**	99,019
Social security	**7,758**	6,068
Pension	**2,262**	1,683
Other personnel expenses	**1,056**	2,180
Premises and insurance expenses	**23,575**	19,168
Other overheads	**1,466**	2,801
Sundry fixed assets	**-**	-
Service expenses	**201**	742
Office expenses	**5,111**	10,598
Fundraising promotion costs	**1,785**	776
Fundraising events	**278**	15,679
Other expenses	**4**	2,593
Depreciation of tangible fixed assets	**5,091**	4,903
	151,229	166,210
Fundraising trading: cost of goods sold and other costs		
Purchases	**205**	588

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2021

	2021	2020
	£	£
Charitable activities		
Wages	**319,224**	315,567
Social security	**23,693**	19,211
Pension	**6,489**	5,067
Other personnel expenses	**10,405**	6,156
Premises and insurance expenses	**7,505**	43,733
Other overheads	**2,710**	3,683
Sundry fixed assets	**6,770**	869
Service expenses	**30,520**	43,077
Transport expenses	**1,621**	7,268
Office expenses	**16,383**	15,501
Other expenses	**434**	3,049
Loss on disposal of fixed asset	**-**	-
Bad debts	**-**	-
Depreciation of tangible fixed assets	**21,060**	31,281
	446,814	494,462
Governance costs		
Trustees' expenses	**-**	-
Wages	**25,215**	17,064
Social security	**2,388**	1,654
Pension	**553**	453
Auditors' remuneration	**3,715**	4,220
Other personnel expenses	**1,010**	357
Premises and insurance expenses	**419**	346
Other overheads	**4,256**	5,998
Sundry fixed assets	**140**	78
Service expenses	**37**	604
Office expenses	**1,631**	1,720
Other expenses	**-**	-
Depreciation of tangible fixed assets	**1,851**	1,661
	41,216	34,155
Total resources expended	**639,464**	695,415
Net (outgoings)/income	**(34,258)**	149,625