

**REGISTERED COMPANY NUMBER: 03206788 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1056048**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021  
FOR  
HEADWAY BASINGSTOKE**

Gibson Whitter  
Chartered Accountants  
and Chartered Tax Advisers  
Larch House  
Parklands Business Park  
Denmead  
Hampshire  
PO7 6XP

# **HEADWAY BASINGSTOKE**

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**HEADWAY BASINGSTOKE**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of 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).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The principle objective of Headway Basingstoke is to support people living with brain injury, their carers and families. We operate in the North Hampshire area from our centre at Headway Place in Basingstoke. Our clients are adults aged 18 and over, with no upper age limit, who have suffered traumatic or acquired brain injury during their adult life. This may have resulted from an accident or from a medical condition.

**Headway Basingstoke's activities**

We provide specialised community-based rehabilitation, re-enablement and support services for our clients and their carers. This support is delivered through the following services:

- **Active Rehabilitation**
  - o Confidence building following brain injury
  - o Brain Injury and Me programme
  - o Sessions based on Cognitive Rehabilitation Therapy
  - o Occupational Therapy programme
- **Longer-Term Rehabilitation**

To enable clients to develop their skills further, moving them towards improved health and wellbeing, self-management and independence. This pathway also supports clients who are unlikely to return to community living and independence without continued specialist support.
- **Community Re-engagement**

Designed to encourage maximum independence, clients are encouraged to work in peer-to-peer groups to lead and manage social activities such as swimming and bowling, knowing that a representative from Headway will be there to assist if necessary.
- **Support for Carers**

We offer information, advice and support, including a monthly support group meeting to ensure carers and families can increase their knowledge and understanding of brain injury and gain confidence in the rehabilitation process.
- **Support for Professionals**

We can provide information and advice to clinicians and other professionals working in the field of brain injury. We are happy to work with professionals to promote awareness and help rebuild lives after brain injury. We are open to working in partnership to provide services, support and information.

**Public benefit**

The Trustees have considered Charity Commission guidance on the provision of public benefit. The Trustees believe that Headway Basingstoke provides a public benefit to clients with a brain injury, their carers, their families and the local community through the services provided to clients. In addition, the services benefit public services like the NHS and Adult Social Services, providing support not offered elsewhere. These services add value to current statutory health and social care services and provide value for money.

**HEADWAY BASINGSTOKE**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

2021 saw us start with another unwanted Covid lockdown which lasted into April, and again had a detrimental effect on the mental well being of clients and staff alike, with feelings of social isolation to the fore yet again. As previously, the staff were able to quickly revert to supporting clients on Zoom for a third time, but this is no substitute for actual contact. The legacy of isolation and mental health issues as a result of lockdowns may take years to overcome within our client group. In common with other voluntary organizations, recruiting staff is also a challenge as people are reluctant to move jobs post pandemic too.

Once we were able to return to Headway Place, it was clear that the need for the service had increased dramatically and we now have 75 clients on our books, without accounting for carers.

Our Clinical lead, Ruvini Silva, was able to reintroduce our highly successful Brain Injury and Me programme, which is an introduction to the world of brain injury for clients and their families, and is always well received. The most regular comment we receive from participants on this are that, "it's great to realize that after brain injury there are other people experiencing the same or similar issues and I am not alone".

The effect of lockdown on social inclusion was an issue that staff and trustees were extremely concerned by, and Heather Jury our Service Manager, put a successful bid to the National Lottery to start what we call 'Funday Monday'. This started in September 2021, the idea being to provide morning and afternoon sessions for our clients to have a social outlet which was the thing everyone really missed most through lockdowns. It has proved a success and is one of the things we refer to affectionately as Heathers Legacy, as sadly she took early retirement at the end of 2021 and passed away after a long battle with cancer in March 2022.

Trustees, staff, clients and volunteers at Headway Basingstoke will always be immensely grateful and proud to have been able to work with Heather to make the service the success it is. Heather came to us as our first Service Manager as we had just taken on our CCG contract in 2014 and set about ensuring that we understood and met our commitments to the CCG, and that we had a good working relationship. Personally, there aren't enough words to do Heather justice, it was a comfortable and hard-working relationship that will be hard to replicate.

The CCG have been tremendously supportive to Headway Basingstoke through lockdowns and also the challenges posed by Heathers illness. The Trustees would like to put on record their sincere appreciation for this through what has been one of the most difficult times we have ever faced as an organisation.

Headway Basingstoke is very much a team, of staff, trustees and volunteers all sharing the same goal of making life better for people with brain injuries. The adaptability of this team, staff in particular, to cope with the challenges of supporting clients during the pandemic is hugely valued and appreciated by the trustees and of course our client group.

The continued funding from the CCG contract has ensured that we have been able to provide our much-valued service, as localised fundraising during the pandemic was pretty much nonexistent apart from the Four Horseshoes pub in Long Sutton with online quiz donations. We are extremely grateful to all our supporters and pleased to say things looked much better in the second half of 2021 with one of our clients winning a national Christmas Tree competition resulting in a £500 donation.

2022 is the Ruby Anniversary of the founding of Headway Basingstoke and we look forward to a more positive twelve months with events already having taken place.

**FINANCIAL REVIEW**

**Financial position**

The main source of income for the year is the CCG contract, which provides £251,308 annually. The financial results for the year show a surplus for the year. The unrestricted funds showing on the balance sheet equate to over twelve months' expenditure, and are well in excess of the trigger value stated in the reserves policy below.

**HEADWAY BASINGSTOKE**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**FINANCIAL REVIEW**

**Reserves policy**

The reserve policy is to maintain funds to meet at least six month's expenses. This is currently £108,500. Free reserves, calculated as unrestricted funds less unrestricted fixed assets, amount to £293,088. The free reserves in excess of £108,500 will enable further development of the service.

A Restricted Fund, as recorded in the notes to the accounts, continues to exist, and there have been some capital and revenue expenses during the current year, depreciation on the capitalised assets will be allocated to the fund over useful life of the assets.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Recruitment and appointment of new trustees**

The directors of the company are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association the trustees are elected to hold office at Annual General Meetings. One third of the Trustees must retire at each Annual General Meeting, those longest in office retiring first. Those who retire may be re-elected. All new trustees are recommended to the board by existing trustees or associates. Two references are written for and a DBS check is carried out. Trustees are invited to attend a board meeting prior to formal appointment and encouraged to spend time with the Service Manager and Chair to be introduced to the service. The Board aims to have trustees representing users, carers, volunteers and staff, so that there are a wide range of views involved in the decision making process.

Trustees are provided with the following information:

- Companies House Directors and Secretaries Guide
- Copy of the latest Annual Report and Business Plan
- Copy of the Memorandum and Articles of Association
- Copies of policies and procedures
- Copies of recent Board minutes
- Any other information deemed relevant or appropriate.

**Organisational structure**

The Board of Trustees consists of at least 3 individuals. Trustees include users' representatives, a volunteer representative and a carer's representative so that there is a wide base of representatives involved in decision making. Decisions are made at Board Meetings by a vote.

Day to day responsibility for the provision of the services rests with the Chair, Service Manager and Clinical lead.

**Risk management**

The Board of Trustees has conducted a review of the major risks to which the charity is exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Aside from the financial risks of short term and unsecured contracts, other major concerns involve working with vulnerable adults and lone worker concerns. Each client and workplace undergoes a risk assessment and strategies are put in place to cope with potential identified risks, e.g. what to do if a client has an epileptic fit, is aggressive or leaves the centre during a session.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

03206788 (England and Wales)

**Registered Charity number**

1056048

**HEADWAY BASINGSTOKE**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**Registered office**

Headway Place  
Homefield Way  
Basingstoke  
Hampshire  
RG24 9SP

**Trustees**

Mrs E Vincent (Chair)  
Ms B Cummins  
Mr J Marriage  
Mrs L Vass  
Mrs B Waller  
N Jack

**Company Secretary**

Mrs L Vass

**Service Manager**

Mrs H Jury (until 31 December 2021)

**Clinical Lead**

R Silva

**Independent Examiner**

Gibson Whitter  
Chartered Accountants  
and Chartered Tax Advisers  
Larch House  
Parklands Business Park  
Denmead  
Hampshire  
PO7 6XP

**Bankers**

Barclays Bank plc  
8 Market Place  
Basingstoke  
RG21 7QA

Approved by order of the board of trustees on 6/10/22 and signed on its behalf by:

  
Mrs E Vincent - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
HEADWAY BASINGSTOKE**

**Independent examiner's report to the trustees of Headway Basingstoke ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 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 charity'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 your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW 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:

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 (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Gavin Whitter  
ICAEW  
Gibson Whitter  
Chartered Accountants  
and Chartered Tax Advisers  
Larch House  
Parklands Business Park  
Denmead  
Hampshire  
PO7 6XP

Date: 27/10/22

# HEADWAY BASINGSTOKE

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds £	Restricted fund £	31.12.21 Total funds £	31.12.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	264,746	-	264,746	257,314
Other trading activities	3	720	-	720	1,154
Investment income	4	<u>1,794</u>	<u>-</u>	<u>1,794</u>	<u>947</u>
<b>Total</b>		<u>267,260</u>	<u>-</u>	<u>267,260</u>	<u>259,415</u>
<b>EXPENDITURE ON</b>					
Charitable activities	5				
Centre Services		<u>216,772</u>	<u>868</u>	<u>217,640</u>	<u>201,797</u>
<b>NET INCOME/(EXPENDITURE)</b>		50,488	(868)	49,620	57,618
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>245,436</u>	<u>32,559</u>	<u>277,995</u>	<u>220,377</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>295,924</u>	<u>31,691</u>	<u>327,615</u>	<u>277,995</u>

The notes form part of these financial statements



# HEADWAY BASINGSTOKE

## BALANCE SHEET 31 DECEMBER 2021

	Notes	31.12.21 £	31.12.20 £
<b>FIXED ASSETS</b>			
Tangible assets	12	3,705	6,910
<b>CURRENT ASSETS</b>			
Debtors	13	3,528	1,660
Cash at bank and in hand		<u>330,296</u>	<u>279,749</u>
		333,824	281,409
<b>CREDITORS</b>			
Amounts falling due within one year	14	(9,914)	(10,324)
<b>NET CURRENT ASSETS</b>		<u>323,910</u>	<u>271,085</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>327,615</u>	<u>277,995</u>
<b>NET ASSETS</b>		<u>327,615</u>	<u>277,995</u>
<b>FUNDS</b>	16		
Unrestricted funds		295,924	245,436
Restricted funds		<u>31,691</u>	<u>32,559</u>
<b>TOTAL FUNDS</b>		<u>327,615</u>	<u>277,995</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

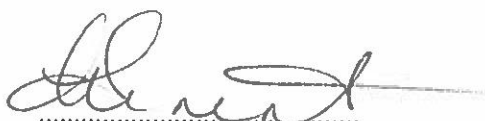
The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved and authorised for issue by the Board of Trustees and authorised for issue on 6/10/22 and were signed on its behalf by:



Mrs E Vincent - Trustee

The notes form part of these financial statements

## HEADWAY BASINGSTOKE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Income**

Voluntary income including donations, gifts and legacies and grants that provide core funding or are of a general nature are recognised where there is entitlement, the receipt is probable and the amount can be measured with sufficient reliability.

Income from activities to generate funds, such as Headway Place sales, and investment income are recognised on a receivable basis.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions. Such income is only deferred when:

- the donor specifies that the grant or donation must only be used in future accounting periods; or
- the donor has imposed conditions which must be met before the charity has unconditional entitlement.

##### **Volunteers and donated services**

The value of services provided by volunteers is not incorporated into these financial statements.

Where goods or services are provided to the charity as a donation that would normally be purchased from suppliers, this contribution is included in the financial statements at an estimate based on the value of the contribution to the charity.

##### **Expenditure**

Expenditure is recognised when a liability is incurred. Contractual arrangements are recognised as goods or services are supplied.

- Expenditure on raising funds are those costs incurred in attracting voluntary income.
- Charitable activities include expenditure associated with increasing awareness and understanding of brain injuries, activities to reduce incidences of brain injury, provision of information support to people with brain injuries, their families and their carers and assist people with brain injuries to return to community living. Charitable activities include both the direct costs and support costs relating to these activities.
- Support costs include central functions and governance costs and have been allocated to activities on a basis consistent with the use of resources.

##### **Irrecoverable VAT**

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on cost
Fixtures and fittings	- 25% on cost
Computer equipment	- 33% on cost

Tangible fixed assets in excess of £1,000 are capitalised at cost.

# HEADWAY BASINGSTOKE

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2021

### 1. ACCOUNTING POLICIES - continued

#### 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

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

#### Pension costs and other post-retirement benefits

The charitable company has established a defined contribution pension scheme for employees. Employees who were previously employed by the NHS and have been TUPE'd across remain members of the Defined Benefit Pension Scheme.

### 2. DONATIONS AND LEGACIES

	31.12.21	31.12.20
	£	£
Donations	1,723	3,855
Grants	261,451	249,698
Client contributions	1,572	681
Donated equipment	-	3,080
	<u>264,746</u>	<u>257,314</u>

Grants received, included in the above, are as follows:

	31.12.21	31.12.20
	£	£
CCG	251,631	249,698
National Lottery Community Fund	<u>9,820</u>	-
	<u>261,451</u>	<u>249,698</u>

# HEADWAY BASINGSTOKE

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2021

### 3. OTHER TRADING ACTIVITIES

	31.12.21	31.12.20
	£	£
Fundraising events	136	699
Headway Place income	<u>584</u>	<u>455</u>
	<u>720</u>	<u>1,154</u>

### 4. INVESTMENT INCOME

	31.12.21	31.12.20
	£	£
Deposit account interest	72	331
Bond income	<u>1,722</u>	<u>616</u>
	<u>1,794</u>	<u>947</u>

### 5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Support costs (see note 7) £	Totals £
Centre Services	<u>131,125</u>	<u>86,515</u>	<u>217,640</u>

### 6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.12.21	31.12.20
	£	£
Staff costs	92,796	103,955
Temporary staff	944	3,020
Travel expenses	142	55
Other staff costs	1,161	2,405
Client services	35,633	6,836
Bad debts	<u>449</u>	<u>-</u>
	<u>131,125</u>	<u>116,271</u>

### 7. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Centre Services	<u>84,901</u>	<u>1,614</u>	<u>86,515</u>

# HEADWAY BASINGSTOKE

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2021

### 7. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

#### Management

	31.12.21 Centre Services £	31.12.20 Total activities £
Rent	56,635	56,187
Premises costs	3,275	4,349
Insurance	1,960	2,014
Utilities	4,985	4,605
Telephone	2,055	1,885
Postage and stationery	843	787
Computer costs	5,708	3,345
Sundries	1,706	344
Legal and professional fees	1,748	1,614
Equipment repairs and renewals	2,529	4,303
Affiliation	252	97
Depreciation of tangible assets	<u>3,205</u>	<u>4,460</u>
	<u>84,901</u>	<u>83,990</u>

#### Governance costs

	31.12.21 Centre Services £	31.12.20 Total activities £
Independent examiners fee	<u>1,614</u>	<u>1,536</u>

### 8. NET INCOME/(EXPENDITURE)

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

	31.12.21 £	31.12.20 £
Depreciation - owned assets	3,205	4,460
Other operating leases	56,635	56,187
Independent examiners fee	<u>1,614</u>	<u>1,536</u>

### 9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

# HEADWAY BASINGSTOKE

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2021

### 9. TRUSTEES' REMUNERATION AND BENEFITS - continued

#### Trustees' expenses

During the year three trustees (31.12.20: two trustees) were reimbursed for out of pocket expenses totalling £368 (31.12.20: £457).

#### Trustees' donations

During the year three trustees (31.12.20: none) made donations to the charity totalling £130 (31.12.20: £nil).

### 10. STAFF COSTS

	31.12.21	31.12.20
	£	£
Wages and salaries	88,410	98,411
Social security costs	1,138	1,908
Other pension costs	<u>3,248</u>	<u>3,636</u>
	<u>92,796</u>	<u>103,955</u>

The average monthly number of employees during the year was as follows:

	31.12.21	31.12.20
Charitable	<u>6</u>	<u>7</u>

No employees received emoluments in excess of £60,000.

#### Pension schemes

The contributions to the scheme are independently administered. The defined contribution pension payments are drawn out of unrestricted funds and charged to charitable activities.

### 11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	257,314	-	257,314
Other trading activities	1,154	-	1,154
Investment income	<u>947</u>	<u>-</u>	<u>947</u>
<b>Total</b>	<u>259,415</u>	<u>-</u>	<u>259,415</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Centre Services	200,929	868	201,797
<b>NET INCOME/(EXPENDITURE)</b>	58,486	(868)	57,618
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	186,950	33,427	220,377
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>245,436</u>	<u>32,559</u>	<u>277,995</u>

# HEADWAY BASINGSTOKE

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2021

### 12. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 January 2021 and 31 December 2021	<u>4,107</u>	<u>5,036</u>	<u>6,523</u>	<u>15,666</u>
<b>DEPRECIATION</b>				
At 1 January 2021	1,894	1,259	5,603	8,756
Charge for year	<u>1,026</u>	<u>1,259</u>	<u>920</u>	<u>3,205</u>
At 31 December 2021	<u>2,920</u>	<u>2,518</u>	<u>6,523</u>	<u>11,961</u>
<b>NET BOOK VALUE</b>				
At 31 December 2021	<u>1,187</u>	<u>2,518</u>	<u>-</u>	<u>3,705</u>
At 31 December 2020	<u>2,213</u>	<u>3,777</u>	<u>920</u>	<u>6,910</u>

### 13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21 £	31.12.20 £
Trade debtors	-	35
Other debtors	3,153	1,625
Accrued income	<u>375</u>	<u>-</u>
	<u>3,528</u>	<u>1,660</u>

### 14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21 £	31.12.20 £
Trade creditors	2,578	3,771
Social security and other taxes	1,126	1,225
Other creditors	1,122	1,277
Accrued expenses	<u>5,088</u>	<u>4,051</u>
	<u>9,914</u>	<u>10,324</u>

### 15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted fund £	31.12.21 Total funds £	31.12.20 Total funds £
Fixed assets	2,836	869	3,705	6,910
Current assets	303,002	30,822	333,824	281,409
Current liabilities	<u>(9,914)</u>	<u>-</u>	<u>(9,914)</u>	<u>(10,324)</u>
	<u>295,924</u>	<u>31,691</u>	<u>327,615</u>	<u>277,995</u>

# HEADWAY BASINGSTOKE

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2021

### 16. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
<b>Unrestricted funds</b>				
General funds	165,436	50,883	(17,000)	199,319
Designated fund	80,000	-	-	80,000
Emergency welfare fund	-	(395)	1,000	605
Neuro psychology pilot fund	-	-	16,000	16,000
	<u>245,436</u>	<u>50,488</u>	<u>-</u>	<u>295,924</u>
<b>Restricted funds</b>				
Headfirst appeal	32,559	(868)	-	31,691
	<u>32,559</u>	<u>(868)</u>	<u>-</u>	<u>31,691</u>
<b>TOTAL FUNDS</b>	<u>277,995</u>	<u>49,620</u>	<u>-</u>	<u>327,615</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General funds	266,965	(216,082)	50,883
Emergency welfare fund	295	(690)	(395)
	<u>267,260</u>	<u>(216,772)</u>	<u>50,488</u>
<b>Restricted funds</b>			
Headfirst appeal	-	(868)	(868)
	<u>-</u>	<u>(868)</u>	<u>(868)</u>
<b>TOTAL FUNDS</b>	<u>267,260</u>	<u>(217,640)</u>	<u>49,620</u>

### Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
<b>Unrestricted funds</b>				
General funds	186,950	58,486	(80,000)	165,436
Designated fund	-	-	80,000	80,000
	<u>186,950</u>	<u>58,486</u>	<u>-</u>	<u>245,436</u>
<b>Restricted funds</b>				
Headfirst appeal	33,427	(868)	-	32,559
	<u>33,427</u>	<u>(868)</u>	<u>-</u>	<u>32,559</u>
<b>TOTAL FUNDS</b>	<u>220,377</u>	<u>57,618</u>	<u>-</u>	<u>277,995</u>



# HEADWAY BASINGSTOKE

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2021

### 16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General funds	259,415	(200,929)	58,486
<b>Restricted funds</b>			
Headfirst appeal	-	(868)	(868)
<b>TOTAL FUNDS</b>	<u>259,415</u>	<u>(201,797)</u>	<u>57,618</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
<b>Unrestricted funds</b>				
General funds	186,950	109,369	(97,000)	199,319
Designated fund	-	-	80,000	80,000
Emergency welfare fund	-	(395)	1,000	605
Neuro psychology pilot fund	-	-	16,000	16,000
	186,950	108,974	-	295,924
<b>Restricted funds</b>				
Headfirst appeal	33,427	(1,736)	-	31,691
<b>TOTAL FUNDS</b>	<u>220,377</u>	<u>107,238</u>	<u>-</u>	<u>327,615</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General funds	526,380	(417,011)	109,369
Emergency welfare fund	295	(690)	(395)
	526,675	(417,701)	108,974
<b>Restricted funds</b>			
Headfirst appeal	-	(1,736)	(1,736)
<b>TOTAL FUNDS</b>	<u>526,675</u>	<u>(419,437)</u>	<u>107,238</u>

The restricted fund derives from the HEADFIRST appeal to raise £150,000 to equip and adapt the premises specifically for Headway purposes. The balance is the amount remaining unspent from the appeal.

## **HEADWAY BASINGSTOKE**

### **NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2021**

#### **16. MOVEMENT IN FUNDS - continued**

The designated fund represents the wind up costs, should it ever come to it, for the charity, including costs such as rent commitments, redundancies and payments of outstanding creditors.

The emergency welfare fund represents support for clients who became homeless during Covid-19. The fund will be spent on clients in most need providing food and other support where these clients only support is from Headway.

The neuro psychology pilot fund represents support for clients who require neuro support. There is a gap in funding from the acute NHS so the fund has been set up to support clients on a case by case basis.

#### **17. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2021.

#### **18. ULTIMATE CONTROLLING PARTY**

The charitable company is under the control of its members, none of whom individually have control of the company.