

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 2022
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 2022

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 2022. 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 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 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Our service continued to adapt to the challenges created by the pandemic and its long term effects on our clients, social isolation and lack of confidence to go out and socialise being a major concern. We are all acutely aware that there are no easy or quick fixes to this, and that we expect to see issues arising from lockdowns for years to come in an already vulnerable client group.

As always we continually review and evaluate our service to ensure we meet the needs of our clients, which we saw an increase in numbers of to approximately 75 during 2022.

The CCG continued to support us not only with a new contract but also through our catch up meetings and reviews. We very much value these meeting as they give us and the CCG the opportunity to share latest developments, discuss any concerns, and plan for the future. Contract negotiations are on a rolling basis.

2022 saw Headway Basingstoke celebrate the Ruby Anniversary of its founding in 1982 as a support group for people with brain injuries and their families. Headway Place however did not open until January 1986, and has developed into the successful service you all see and benefit from today, and from a range of premises over the years, some entirely unsuitable and barely weatherproof, to the building we have now been in since the success of the HEADFIRST appeal in 1995.

We celebrated said anniversary in June, with a wonderful afternoon tea party for clients and family members, as well as invited guests, including Dame Maria Miller MP, Ranil Jaywardena MP as well as the leader of our local council plus our two councillors where we are based. It was a happy event enjoyed by all.

2022 did bring sadness, as in March our much loved and recently retired Service Manager, Heather Jury, lost her long battle with cancer. Heather did so much to set the service on the successful path we have now and we all went en masse to say our personal goodbyes.

Happily, in February, Susan Nold started with us and then in September, we welcomed Daniel Snyman as our new Operations Manager, and he hit the ground running, spending his first few months assessing and modernizing the administrative function. Ruvini Silva, our Clinical Lead continues to be responsible for the rehabilitation and reablement aspect of the service, including initial assessments through to goal setting with regular progress reviews.

We all look forward to 2023 and beyond with great enthusiasm as we now have a full complement of staff for the first time since the start of the pandemic, and are finally able to look to the future and provide a service without restrictions.

On behalf of the Trustees, our sincere thanks to our staff, volunteers and clients alike for their perseverance over a challenging few years, we look to the future with renewed enthusiasm!

FINANCIAL REVIEW

Financial position

The main source of income for the year is the CCG contract, which provides £260,589 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. The Trustees identified several development projects needed to meet the growing need for support amongst people with brain injuries - existing clients and those currently not being reached. To achieve this, Headway Basingstoke will, in addition to its regular fundraising activities, target specific grant-making and fundraising avenues.

Reserves policy

The reserve policy is to maintain funds to meet at least six month's expenses. This is currently £113,000. Free reserves, calculated as unrestricted less unrestricted fixed assets and designated reserve this amounts to £112,395. See note 16 for more details of designated and restricted funds

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.

HEADWAY BASINGSTOKE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

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

Registered office

Headway Place
Homefield Way
Basingstoke
Hampshire
RG24 9SP

HEADWAY BASINGSTOKE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

Trustees

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

(Chair)

Resigned 31 December 2022

Company Secretary

Mrs L Vass

Operations Manager

Mr D Snyman

Clinical Lead

Ms 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 5/6/23 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 2022.

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 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:

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

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

Date: 8/6/23

HEADWAY BASINGSTOKE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds £	Restricted fund £	31.12.22 Total funds £	31.12.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	274,397	-	274,397	264,746
Other trading activities	3	4,014	-	4,014	720
Investment income	4	3,150	-	3,150	1,794
Total		<u>281,561</u>	<u>-</u>	<u>281,561</u>	<u>267,260</u>
EXPENDITURE ON					
Charitable activities	5				
Centre Services		<u>218,672</u>	<u>4,852</u>	<u>223,524</u>	<u>217,640</u>
NET INCOME/(EXPENDITURE)		62,889	(4,852)	58,037	49,620
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>295,924</u>	<u>31,691</u>	<u>327,615</u>	<u>277,995</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>358,813</u></u>	<u><u>26,839</u></u>	<u><u>385,652</u></u>	<u><u>327,615</u></u>

The notes form part of these financial statements

HEADWAY BASINGSTOKE

BALANCE SHEET 31 DECEMBER 2022

	Notes	31.12.22 £	31.12.21 £
FIXED ASSETS			
Tangible assets	12	7,386	3,705
CURRENT ASSETS			
Debtors	13	25,358	3,528
Cash at bank and in hand		360,010	330,296
		<u>385,368</u>	<u>333,824</u>
CREDITORS			
Amounts falling due within one year	14	(7,102)	(9,914)
NET CURRENT ASSETS		<u>378,266</u>	<u>323,910</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>385,652</u>	<u>327,615</u>
NET ASSETS		<u>385,652</u>	<u>327,615</u>
FUNDS	16		
Unrestricted funds		358,813	295,924
Restricted funds		26,839	31,691
TOTAL FUNDS		<u>385,652</u>	<u>327,615</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.


The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 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 5/6/23 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 2022

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 2022

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

	31.12.22	31.12.21
	£	£
Donations	11,933	1,723
Grants	260,589	261,451
Client contributions	1,875	1,572
	<u>274,397</u>	<u>264,746</u>

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

	31.12.22	31.12.21
	£	£
CCG	260,589	251,631
National Lottery Community Fund	-	9,820
	<u>260,589</u>	<u>261,451</u>

3. OTHER TRADING ACTIVITIES

	31.12.22	31.12.21
	£	£
Fundraising events	1,018	136
Headway Place income	2,996	584
	<u>4,014</u>	<u>720</u>

HEADWAY BASINGSTOKE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2022

4. INVESTMENT INCOME

	31.12.22	31.12.21
	£	£
Deposit account interest	19	72
Bond income	3,131	1,722
	<u>3,150</u>	<u>1,794</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Support costs (see note 7) £	Totals £
Centre Services	<u>120,196</u>	<u>103,328</u>	<u>223,524</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.12.22	31.12.21
	£	£
Staff costs	76,226	92,796
Temporary staff	-	944
Travel expenses	522	142
Other staff costs	2,202	1,161
Client services	41,246	35,633
Bad debts	-	449
	<u>120,196</u>	<u>131,125</u>

7. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Centre Services	<u>101,600</u>	<u>1,728</u>	<u>103,328</u>

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

Management

	31.12.22	31.12.21
	Centre Services £	Total activities £
Rent	60,370	56,635
Premises costs	9,529	3,275
Insurance	123	1,960
Utilities	7,626	4,985
Telephone	6,305	2,055
Postage and stationery	1,018	843
Computer costs	5,453	5,708
Sundries	1,154	1,706
Legal and professional fees	916	1,748
Equipment repairs and renewals	3,728	2,529
Affiliation	155	252
Depreciation of tangible assets	5,223	3,205
	<u>101,600</u>	<u>84,901</u>

HEADWAY BASINGSTOKE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2022

7. SUPPORT COSTS - continued Governance costs

	31.12.22 Centre Services £	31.12.21 Total activities £
Independent examiners fee	1,728	1,614

8. NET INCOME/(EXPENDITURE)

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

	31.12.22 £	31.12.21 £
Depreciation - owned assets	5,223	3,205
Other operating leases	60,370	56,635
Independent examiners fee	1,728	1,614

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

During the year two trustees (31.12.21: three trustees) were reimbursed for out of pocket expenses totalling £217 (31.12.21: £368).

Trustees' donations

During the year one trustees (31.12.21: three) made donations to the charity totalling £60 (31.12.21: £130).

10. STAFF COSTS

	31.12.22 £	31.12.21 £
Wages and salaries	73,413	88,410
Social security costs	276	1,138
Other pension costs	2,537	3,248
	76,226	92,796

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

	31.12.22	31.12.21
Charitable	5	6

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.

HEADWAY BASINGSTOKE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2022

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	264,746	-	264,746
Other trading activities	720	-	720
Investment income	1,794	-	1,794
Total	<u>267,260</u>	<u>-</u>	<u>267,260</u>
EXPENDITURE ON			
Charitable activities			
Centre Services	<u>216,772</u>	<u>868</u>	<u>217,640</u>
NET INCOME/(EXPENDITURE)	50,488	(868)	49,620
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>245,436</u>	<u>32,559</u>	<u>277,995</u>
TOTAL FUNDS CARRIED FORWARD	<u>295,924</u>	<u>31,691</u>	<u>327,615</u>

12. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 January 2022	4,107	5,036	6,523	15,666
Additions	-	-	8,904	8,904
Disposals	-	-	(6,523)	(6,523)
At 31 December 2022	<u>4,107</u>	<u>5,036</u>	<u>8,904</u>	<u>18,047</u>
DEPRECIATION				
At 1 January 2022	2,920	2,518	6,523	11,961
Charge for year	1,026	1,259	2,938	5,223
Eliminated on disposal	-	-	(6,523)	(6,523)
At 31 December 2022	<u>3,946</u>	<u>3,777</u>	<u>2,938</u>	<u>10,661</u>
NET BOOK VALUE				
At 31 December 2022	<u>161</u>	<u>1,259</u>	<u>5,966</u>	<u>7,386</u>
At 31 December 2021	<u>1,187</u>	<u>2,518</u>	<u>-</u>	<u>3,705</u>

HEADWAY BASINGSTOKE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2022

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Trade debtors	21,987	-
Other debtors	3,371	3,153
Accrued income	-	375
	<u>25,358</u>	<u>3,528</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Trade creditors	-	2,578
Social security and other taxes	757	1,126
Other creditors	930	1,122
Accrued expenses	5,415	5,088
	<u>7,102</u>	<u>9,914</u>

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted fund	31.12.22 Total funds	31.12.21 Total funds
	£	£	£	£
Fixed assets	1,420	5,966	7,386	3,705
Current assets	364,495	20,873	385,368	333,824
Current liabilities	(7,102)	-	(7,102)	(9,914)
	<u>358,813</u>	<u>26,839</u>	<u>385,652</u>	<u>327,615</u>

16. MOVEMENT IN FUNDS

	At 1.1.22	Net movement in funds	Transfers between funds	At 31.12.22
	£	£	£	£
Unrestricted funds				
General funds	199,319	63,087	(148,593)	113,813
Designated fund	80,000	-	(80,000)	-
Emergency welfare fund	605	(198)	(407)	-
Neuro psychology pilot fund	16,000	-	(16,000)	-
Benevolent Fund	-	-	10,000	10,000
Headway Building Fund	-	-	235,000	235,000
	<u>295,924</u>	<u>62,889</u>	<u>-</u>	<u>358,813</u>
Restricted funds				
Headfirst appeal	31,691	(4,852)	-	26,839
	<u>327,615</u>	<u>58,037</u>	<u>-</u>	<u>385,652</u>

HEADWAY BASINGSTOKE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2022

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General funds	281,561	(218,474)	63,087
Emergency welfare fund	-	(198)	(198)
	<u>281,561</u>	<u>(218,672)</u>	<u>62,889</u>
Restricted funds			
Headfirst appeal	-	(4,852)	(4,852)
	<u>-</u>	<u>(4,852)</u>	<u>(4,852)</u>
TOTAL FUNDS	<u>281,561</u>	<u>(223,524)</u>	<u>58,037</u>

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
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>
Restricted funds				
Headfirst appeal	32,559	(868)	-	31,691
	<u>32,559</u>	<u>(868)</u>	<u>-</u>	<u>31,691</u>
TOTAL FUNDS	<u>277,995</u>	<u>49,620</u>	<u>-</u>	<u>327,615</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
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>
Restricted funds			
Headfirst appeal	-	(868)	(868)
	<u>-</u>	<u>(868)</u>	<u>(868)</u>
TOTAL FUNDS	<u>267,260</u>	<u>(217,640)</u>	<u>49,620</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 2022

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.

The benevolent fund represents support for clients who became homeless. The fund will be spent on clients in most need providing food and other support where these clients only support is from Headway.

The Headway building fund is a fund set aside for a bespoke facility building.

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

18. ULTIMATE CONTROLLING PARTY

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

