

Company registration number: 3758806

Charity registration number: 1077770

Headway North Staffordshire (Head Injuries Association) Ltd

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 April 2023

Daryl Denson ACMA
VAST
The Dudson Centre
Hanley
Stoke-on-Trent
ST1 5DD

Headway North Staffordshire (Head Injuries Association) Ltd

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Headway North Staffordshire (Head Injuries Association) Ltd

Reference and Administrative Details

Trustees	Trudi Massey Michelle Gunnery Joanne Landers Irene Abbotts Sarah Tudor-Ansell Gemma Mercer
Other Officers	D Hill
Registered Office	Headway House Elder Road Cobridge Stoke-on-Trent ST6 2JE
Charity Registration Number	1077770
Bankers	Co-operative Bank Plc 2 Town Road Hanley Stoke-on-Trent ST1 2JE
Independent examiner	Daryl Denson ACMA VAST The Dudson Centre Hanley Stoke-on-Trent ST1 5DD
Solicitors:	Freeths LLP Solicitors Churchill House Regent Road Stoke-on-Trent ST1 3RQ
Principal Office	Headway House Elder Road Cobridge Stoke-on-Trent ST6 2JE
Company Registration Number	3758806

The charity is incorporated in England.

Headway North Staffordshire (Head Injuries Association) Ltd

Trustees Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 30 April 2023.

Objectives and activities

Objects and aims

The objectives of the charity are:

- To increase awareness and understanding of brain injury and its consequences
- To support people with brain injuries to return to community living, increase social activities and reduce isolation
- To encourage and empower members to attain volunteering and employment opportunities both within Headway and the wider community
- To ensure that Headway North Staffordshire achieves the highest possible standards
- To support carers

The main areas of charitable activity are the provision of day service and rehabilitation facilities, with lunch being provided, together with facilities for members to participate in music, woodwork, computing, health activities, discussion groups, educational, leisure and social activities, life skills, gardening and member led activities and to receive regular newsletters, in addition we also offer carers support, Outreach Service, and a benefits and advice service.

Activities

Activities/ Trips,

RAF Cosford Trip, Morris dancers, Bee Active fitness sessions, Radio Stoke interview, Platinum Jubilee activities, Pottery classes, 1% Games Day, Swimming sessions, Cycling at Westport Lake, Musical moments, Armchair boogie, Beatrice barge trip, Able world visit, Go-Go Tuk, Flower arranging activity, Beat the cold talk informative talk, Inn Ringers performance at Headway Daily training kitchen sessions, Healthy eating talks in the gym, Ukelele players performance, Gifted workshops interactive music sessions, Bowling trip, Movie/pyjama day, I'm a Celebrity themed day, Llandudno Christmas Markets, World Cup Day, Fun interactive talks with Kath Reynolds, Carers rights day, outing at NSC, Fire safety talk, Alton Towers Christmas Markets, North East Producers performances at Headway House, Stoke City football match, Stoke City Stadium Trip, Llandudno trip Bowling

Fundraisers included:

Coast to coast walk, Hanley Car boot, George Jones Wolverhampton 10K run, Conna Brown fundraising day for the late Jack Sumner, Barlaston Golf Club, Trentham Golf Club, Headway Half Marathon, Gelato and Cakes, Anne's All sorts Headway Shop, Hats for Headway, Stall at Twinkle and Dazzle fayre. Diane Harper Quiz night,

We have continued to receive donations PayPal Giving Platform made up of Facebook, eBay, GoFundMe, as well as donations from Give as You Live, Just Giving pages, Collection boxes.

In accordance with the guidance issued by the Charity Commission we adhere to section 12

12. The relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

Public benefit

All our activities concentrate on supporting people with brain injuries, their families and carers. We continue to focus on providing opportunities for people to leave their homes and join us to learn new skills and practise transferable skills in the company of others under the guidance of our very experienced staff and volunteers. The service that we provide prevents re-admission to hospital, which in turn saves the use of public money.

Headway North Staffordshire (Head Injuries Association) Ltd

Trustees Report

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

During the year we worked closely with Midlands Partnership Foundation Trust to provide service users access to neurophysiotherapy and occupational therapy. Staff from the trust's Community Stroke Team attended Headway House two days per week where they assessed service users, agree goals and developed personalised exercise programmes.

In difficult funding environment the fundraiser post was able to identify potential funders and submit applications successfully. We would like to thank the below funders for their contribution to our work this year. Once again, we received grants from Stoke-on-Trent Clinical Commissioning Group (£53,827) and North Staffs Clinical Commissioning Group (£28,568).

We secured two grants that that helped service users deal with the cost-of-living crisis. Grants of £2,280 from Stoke on Trent City Council and £1,000 from Aldi were used to create food parcels and purchase gift vouchers. In addition, we were supported by Marks and Spencer, Aldi and Lidl who provide us with unwanted food items that members took home.

In order to improve the IT skills so necessary for this modern age Staffordshire Community Fund's 'Discover Digital' gave us £4,746 so that we were able to deliver lessons on gaining or regaining skills to interact with the digital world. We supported clients using laptops, tablets, and phones to look at email, social media, streaming video and audio and using maps. Good feedback showed that this was valued by our service users. The project will continue into the next financial year.

We carried out improvements to Headway House. Thanks to funding of £4,688 from B & Q, we were able to replace fluorescent light strips with energy efficient LED units. The funding also allowed us to replace several windows on the ground floor. We also secured £5,000 from Bishop Stamer Foundation to replace the fire alarm system. The work will be carried out in the next financial year.

In September 2022, we launched a speech and language service. The three-year project, funded by the National Lottery's Community Fund, aims to support service users to improve communication. It is not uncommon for survivors of a brain injury to experience communication difficulties, with conditions such as aphasia/dysphasia, apraxia or dysarthria. The project is expected to support 45 people during the first year.

Finally, Headway North Staffordshire is always keen to help our clients get and stay fit. Thanks to Sport England who donated £4,372 so that we can run a project called Headway Triathlon. The project (due to start next financial year) will see service users take part in a range of sport and physical activities including swimming at Kidsgrove Sports Centre, walking in local parks, cycling at Westport Lake and using local sport halls for a variety of games.

Financial review

Please refer to pages 7-21

Policy on reserves

Headway North Staffordshire requires a sufficient level of reserves to enable the organisation to function should there be significant changes to the current income sources.

To continue to provide the current level of service, should funding be withdrawn, it is necessary to hold in reserve the equivalent of six months running costs, plus a provision to cover redundancy payments to staff. At current rates this equates to £243,000 for running costs and a further £42,000 for redundancy costs.

This therefore identifies the need for free reserves of £285,000. At the end of the current financial year, the free reserves stood at £312,117 (total unrestricted general fund of £319,843 less unrestricted fixed assets of £7,726).

Headway North Staffordshire (Head Injuries Association) Ltd

Trustees Report

Risk Management

The trustees actively review the major risks, which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions.

The trustees have also examined other operation and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks it faces. The key elements of risk faced by Headway North Staffordshire are:

- Withdrawal of funding
- Sustainability due to the current level of membership fees
- Inadequately trained staff
- Lack of demand for the charity's services
- General upkeep of the building

From the indicators available to the trustees, each of these key factors may be classified as low risk.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

Prof Anthony Ward, President (resigned 17 June 2022)
Trudi Massey
Monina Ramsden (resigned 18 June 2022)
Michelle Gunnery
Joanne Landers
Irene Abbotts
Carole Foster (resigned 24 May 2022)
Scott MacLaren Moreton (appointed 17 February 2023 and resigned 23 January 2023)
Sarah Tudor-Ansell (appointed 23 January 2023)
Gemma Mercer (appointed 12 July 2022)

Other Officers:

D Hill

Structure, governance and management

Nature of governing document

The charity is a company limited by guarantee and registered charity, incorporated on 23 April 1999 and registered as a charity on 13 October 1999. The company was established under a governing document which is the Memorandum of Association which established the objectives and powers of the Charitable Company and is governed under its Articles of Association.

It has no share capital and the liability of each member in the event of winding-up is limited to £1.

Headway North Staffordshire (Head Injuries Association) Ltd

Trustees Report

Recruitment and appointment of trustees

The directors of the charitable company who are also charity trustees who served during the year and since the year end are set out on page 1 together with the name of the chief officer and other senior staff. Trustees are appointed by the board of trustees and serve annually after which period they may put themselves forward to re-appointment. The trustees meet with sub groups which are formed as required to discuss specific issues.

The criterion for the selection of trustees takes into account eligibility, personal competencies, particular skills and local availability. Members of the management committee nominate a potential trustee, who is then invited to meet the chairperson and chief officer; they are then invited to attend a series of management committee meetings as an observer. In the final stage, the management committee formally agrees to co-opt them as a trustee, and then it is ratified at the next Annual General Meeting.

Induction and training of trustees

New trustees are provided with an induction pack to brief them on their legal obligations under charity and company law. They are encouraged to attend Headway North Staffordshire to meet key employees and to obtain a better understanding of the work of the charity. It must be understood that there is a strict regime of member confidentiality in place which to some extent governs the type of information that the trustees can be made aware of.

Organisational structure

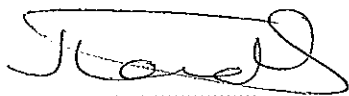
The board of trustees administers the charity and meets monthly, there is also a finance subcommittee which meets regularly.

The chief officer is appointed by the trustees to manage the day to day operations of the charity and to facilitate effective operations, the chief officer has delegated authority for operational matters including finance, recruitment and welfare of the members.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on and signed on its behalf by:



.....
Joanne Landers
Trustee

Headway North Staffordshire (Head Injuries Association) Ltd

Independent Examiner's Report to the trustees of Headway North Staffordshire (Head Injuries Association) Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2023.

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 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 , 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 Headway North Staffordshire (Head Injuries Association) Ltd 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.



.....
Daryl Denson ACMA

VAST
The Dudson Centre
Hanley
Stoke-on-Trent
ST1 5DD

Date:.....12/12/2023

Headway North Staffordshire (Head Injuries Association) Ltd

Statement of Financial Activities for the Year Ended 30 April 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	109,770	94,271	204,041
Charitable activities	4	361,515	-	361,515
Investment income	5	610	-	610
Total income		<u>471,895</u>	<u>94,271</u>	<u>566,166</u>
Expenditure on:				
Charitable activities		<u>(534,798)</u>	<u>(74,147)</u>	<u>(608,945)</u>
Total expenditure		<u>(534,798)</u>	<u>(74,147)</u>	<u>(608,945)</u>
Net (expenditure)/income		<u>(62,903)</u>	<u>20,124</u>	<u>(42,779)</u>
Net movement in funds		(62,903)	20,124	(42,779)
Reconciliation of funds				
Total funds brought forward		<u>326,149</u>	<u>63,514</u>	<u>389,663</u>
Total funds carried forward	14	<u>263,246</u>	<u>83,638</u>	<u>346,884</u>

The notes on pages 10 to 21 form an integral part of these financial statements.

Headway North Staffordshire (Head Injuries Association) Ltd

Statement of Financial Activities for the Year Ended 30 April 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	129,170	54,728	183,898
Charitable activities	4	299,021	-	299,021
Investment income	5	24	-	24
Total income		<u>428,215</u>	<u>54,728</u>	<u>482,943</u>
Expenditure on:				
Charitable activities		<u>(399,690)</u>	<u>(86,606)</u>	<u>(486,296)</u>
Total expenditure		<u>(399,690)</u>	<u>(86,606)</u>	<u>(486,296)</u>
Net income/(expenditure)		<u>28,525</u>	<u>(31,878)</u>	<u>(3,353)</u>
Net movement in funds		28,525	(31,878)	(3,353)
Reconciliation of funds				
Total funds brought forward		<u>297,624</u>	<u>95,392</u>	<u>393,016</u>
Total funds carried forward	14	<u>326,149</u>	<u>63,514</u>	<u>389,663</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2022 is shown in note 14.

The notes on pages 10 to 21 form an integral part of these financial statements.

Headway North Staffordshire (Head Injuries Association) Ltd

(Registration number: 3758806)
Balance Sheet as at 30 April 2023

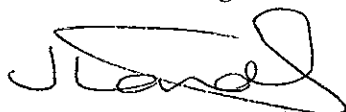
	Note	2023 £	2022 £
Fixed assets			
Tangible assets	10	66,732	83,430
Current assets			
Debtors	11	9,041	41,605
Cash at bank and in hand	12	<u>275,972</u>	<u>277,034</u>
		285,013	318,639
Creditors: Amounts falling due within one year	13	<u>(4,861)</u>	<u>(12,406)</u>
Net current assets		<u>280,152</u>	<u>306,233</u>
Net assets		<u>346,884</u>	<u>389,663</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		83,638	63,514
Unrestricted income funds			
Unrestricted funds		<u>263,246</u>	<u>326,149</u>
Total funds	14	<u>346,884</u>	<u>389,663</u>

For the financial year ending 30 April 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 7 to 21 were approved by the trustees, and authorised for issue on and signed on their behalf by:



Joanne Landers
Trustee

The notes on pages 10 to 21 form an integral part of these financial statements.

Headway North Staffordshire (Head Injuries Association) Ltd

Notes to the Financial Statements for the Year Ended 30 April 2023

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The principal place of business is:

Headway House
Elder Road
Cobridge
Stoke-on-Trent
ST6 2JE

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Headway North Staffordshire (Head Injuries Association) Ltd 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 notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

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 measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Headway North Staffordshire (Head Injuries Association) Ltd

Notes to the Financial Statements for the Year Ended 30 April 2023

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

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.

Tangible fixed assets

Individual fixed assets costing £250 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Buildings	4% straight line
Improvements to property	4% straight line

Headway North Staffordshire (Head Injuries Association) Ltd

Notes to the Financial Statements for the Year Ended 30 April 2023

Fixtures, fittings & equipment	20% straight line
Catering equipment	20% straight line

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Headway North Staffordshire (Head Injuries Association) Ltd

Notes to the Financial Statements for the Year Ended 30 April 2023

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2023 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	-	24,285	24,285
Donations from individuals	27,375	-	27,375
Grants, including capital grants;			
Government grants	82,395	-	82,395
Grants from other charities	-	69,986	69,986
	<u>109,770</u>	<u>94,271</u>	<u>204,041</u>
	Unrestricted funds General £	Restricted funds £	Total 2022 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	-	24,285	24,285
Donations from individuals	17,024	-	17,024
Grants, including capital grants;			
Government grants	109,184	4,064	113,248
Grants from other charities	2,962	26,379	29,341
	<u>129,170</u>	<u>54,728</u>	<u>183,898</u>

4 Income from charitable activities

	Unrestricted funds General £	Total 2023 £
Subscriptions and member contributions	<u>361,515</u>	<u>361,515</u>
	Unrestricted funds General £	Total 2022 £
Subscriptions and member contributions	<u>299,021</u>	<u>299,021</u>

Headway North Staffordshire (Head Injuries Association) Ltd

Notes to the Financial Statements for the Year Ended 30 April 2023

5 Investment income

	Unrestricted funds General £	Total 2023 £
Interest receivable and similar income;		
Interest receivable on bank deposits	610	610
	<u>610</u>	<u>610</u>
	Unrestricted funds General £	Total 2022 £
Interest receivable and similar income;		
Interest receivable on bank deposits	24	24
	<u>24</u>	<u>24</u>

Headway North Staffordshire (Head Injuries Association) Ltd

Notes to the Financial Statements for the Year Ended 30 April 2023

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2023 £
Independent examiner fees		
Examination of the financial statements	1,680	1,680
	<u>1,680</u>	<u>1,680</u>
	Unrestricted funds General £	Total 2022 £
Independent examiner fees		
Examination of the financial statements	1,680	1,680
	<u>1,680</u>	<u>1,680</u>

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

Headway North Staffordshire (Head Injuries Association) Ltd

Notes to the Financial Statements for the Year Ended 30 April 2023

8 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	385,275	331,814
Social security costs	15,602	12,889
Pension costs	8,853	6,454
Other staff costs	-	1,882
	<u>409,730</u>	<u>353,039</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Direct charitable work	19	17
Administration	<u>3</u>	<u>3</u>
	<u>22</u>	<u>20</u>

No employee received emoluments of more than £60,000 during the year.

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Headway North Staffordshire (Head Injuries Association) Ltd

Notes to the Financial Statements for the Year Ended 30 April 2023

10 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Other tangible fixed asset £	Other tangible fixed asset 2 £	Total £
Cost					
At 1 May 2022	300,580	41,186	9,754	68,468	419,988
Additions	-	-	1,480	1,122	2,602
At 30 April 2023	300,580	41,186	11,234	69,590	422,590
Depreciation					
At 1 May 2022	272,870	28,218	3,830	31,640	336,558
Charge for the year	2,783	12,023	1,542	2,952	19,300
At 30 April 2023	275,653	40,241	5,372	34,592	355,858
Net book value					
At 30 April 2023	24,927	945	5,862	34,998	66,732
At 30 April 2022	27,710	12,968	5,924	36,828	83,430

11 Debtors

	2023 £	2022 £
Trade debtors	7,769	9,904
Prepayments	1,272	1,273
Accrued income	-	30,428
	<u>9,041</u>	<u>41,605</u>

12 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	15,957	125,234
Short-term deposits	260,015	151,800
	<u>275,972</u>	<u>277,034</u>

13 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	-	2,395
Pension scheme creditor	2,061	1,548
Accruals	2,800	8,463
	<u>4,861</u>	<u>12,406</u>

Headway North Staffordshire (Head Injuries Association) Ltd

Notes to the Financial Statements for the Year Ended 30 April 2023

14 Funds

	Balance at 1 May 2022 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 30 April 2023 £
Unrestricted funds					
<i>General</i>					
General	34,757	471,895	(534,216)	27,564	-
<i>Designated</i>					
Flush fund	6,392	-	(582)	-	5,810
6 month running cost provision	243,000	-	-	(27,564)	215,436
Redundancy provision	42,000	-	-	-	42,000
	<u>291,392</u>	<u>-</u>	<u>(582)</u>	<u>(27,564)</u>	<u>263,246</u>
Total unrestricted funds	<u>326,149</u>	<u>471,895</u>	<u>(534,798)</u>	<u>-</u>	<u>263,246</u>
Restricted funds					
Premises and equipment	38,878	-	(12,023)	-	26,855
Flush fund	18,099	-	(1,624)	-	16,475
Salaries	-	24,285	(24,285)	-	-
The Malam Foundation	481	-	-	-	481
National Lottery Community Fund RC Midlands Region	-	47,900	(17,445)	-	30,455
Garfield Weston Foundation	2,298	-	(2,298)	-	-
PostCode Lottery	1,997	-	(1,997)	-	-
Staffordshire County Council	1,761	-	(1,761)	-	-
B&Q Foundation	-	4,688	(4,688)	-	-
Stoke-on-Trent City Council	-	2,280	(2,280)	-	-
Community Foundation of Staffordshire	-	4,746	(4,746)	-	-
Sport England	-	4,372	-	-	4,372
Bishop Starmer Fund	-	5,000	-	-	5,000
Aldi Winter Fund	-	1,000	(1,000)	-	-
	<u>63,514</u>	<u>94,271</u>	<u>(74,147)</u>	<u>-</u>	<u>83,638</u>
Total restricted funds	<u>63,514</u>	<u>94,271</u>	<u>(74,147)</u>	<u>-</u>	<u>83,638</u>
Total funds	<u>389,663</u>	<u>566,166</u>	<u>(608,945)</u>	<u>-</u>	<u>346,884</u>

Headway North Staffordshire (Head Injuries Association) Ltd

Notes to the Financial Statements for the Year Ended 30 April 2023

	Balance at 1 May 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 April 2022 £
Unrestricted funds					
<i>General</i>					
General	290,650	428,215	(399,108)	(285,000)	34,757
<i>Designated</i>					
Flush fund	6,974	-	(582)	-	6,392
6 month running cost provision	-	-	-	243,000	243,000
Redundancy provision	-	-	-	42,000	42,000
	<u>6,974</u>	<u>-</u>	<u>(582)</u>	<u>285,000</u>	<u>291,392</u>
Total unrestricted funds	<u>297,624</u>	<u>428,215</u>	<u>(399,690)</u>	<u>-</u>	<u>326,149</u>
Restricted					
Premises and equipment	50,901	-	(12,023)	-	38,878
Flush fund	19,723	-	(1,624)	-	18,099
Training - Keep fit fund	86	-	(86)	-	-
Salaries	-	24,285	(24,285)	-	-
Co-op Community Fund	1,736	-	(1,736)	-	-
The Malam Foundation	481	750	(750)	-	481
Edward Gosling Foundation	4,885	-	(4,885)	-	-
Garfield Weston Foundation	8,000	-	(5,702)	-	2,298
Awards for all	9,580	-	(9,580)	-	-
PostCode Lottery	-	20,000	(18,003)	-	1,997
Percy Bilton	-	4,015	(4,015)	-	-
Boshier Hinton	-	614	(614)	-	-
DWF Foundation	-	1,000	(1,000)	-	-
Staffordshire County Council	-	4,064	(2,303)	-	1,761
Total restricted funds	<u>95,392</u>	<u>54,728</u>	<u>(86,606)</u>	<u>-</u>	<u>63,514</u>
Total funds	<u>393,016</u>	<u>482,943</u>	<u>(486,296)</u>	<u>-</u>	<u>389,663</u>

Headway North Staffordshire (Head Injuries Association) Ltd

Notes to the Financial Statements for the Year Ended 30 April 2023

The specific purposes for which the funds are to be applied are as follows:

Restricted Funds

- The premises and equipment fund relates to capital grants which have been received for the purpose of acquiring, refurbishing and equipping premises at Elder Road, Cobridge. All the monies received have been invested in fixed assets. To the extent that investment in excess of the grants was appropriate this has been made from unrestricted funds.
 - The flush fund relates to funds which have been received for the purpose of refurbishing the toilet areas at Headway House.
 - The training re keep fit fund is for the cost of providing training for the staff in respect of keep fit.
 - The salaries fund is provided by Jefferies Solicitors towards costs of an employee's salary.
 - To Co-op Foundation fund was received to provide food parcels (2020- to provide gym sessions).
 - The Malam Foundation fund was received to provide funding for the Christmas party (2020) and for Christmas parcels (2021)
 - National Lottery Community Fund RC Midlands Region for speech and language therapy
 - Edward Gosling Foundation was received for funding of core costs
 - Garfield Weston Foundation was received for the training kitchen refurb
 - Awards for all was received to fund counselling services
 - Postcode Lottery was received to fund the SLT project, physio/occupational therapy and counselling
 - B&Q Foundation - Grant for new windows LED lights, grant administered by Neighbourly
 - Stoke on Trent City Council - Stoke on Trent Council's Winter Food and Essentials project, to provide service users with food parcels
 - The Community Foundation for Staffordshire - Discover Digital IT grant to purchase IT equipment and deliver IT training sessions for service users
 - Aldi Winter Fund - For food and essentials, administered by Neighbourly
 - Bishop Stamer Fund - Fund for new fire alarm system, administered by The Community Foundation for Staffordshire
 - Sport England - Sport England grant distributed by the English Sport Council - to deliver physical activity sessions for service users.
-
- Boshier Hinton was received for the training kitchen refurb
 - DWF Foundation was received towards VOIP broadband costs
 - Percy Bilton was received to fund gym equipment
 - Staffordshire County Council was received for recruitment and retention of outreach staff

Designated Funds

- The flush fund relates to funds which have been received for the purpose of refurbishing the toilet areas at Headway House.
- The 6 month running cost provision has been set aside in order continue to provide the current level of service, should funding be withdrawn
- The redundancy provision has been set aside to cover staff redundancy costs should funding be withdrawn

Headway North Staffordshire (Head Injuries Association) Ltd

Notes to the Financial Statements for the Year Ended 30 April 2023

15 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 30 April 2023
	General £	Designated £	£	£
Tangible fixed assets	5,275	5,810	55,647	66,732
Current assets	(27,978)	285,000	27,991	285,013
Current liabilities	(4,861)	-	-	(4,861)
Total net assets	<u>(27,564)</u>	<u>290,810</u>	<u>83,638</u>	<u>346,884</u>

	Unrestricted funds		Restricted funds	Total funds at 30 April 2022
	General £	Designated £	£	£
Tangible fixed assets	7,726	6,392	69,312	83,430
Current assets	33,639	285,000	-	318,639
Current liabilities	(6,608)	-	(5,798)	(12,406)
Total net assets	<u>34,757</u>	<u>291,392</u>	<u>63,514</u>	<u>389,663</u>

16 Related party transactions

During the year the charity made the following related party transactions:

M Ramsden

(Jefferies Solicitors of which Trustee M Ramsden is a director gave donations in the year of £24,285 (2021:£24,285) to fund salary costs.)

At the balance sheet date the amount due to/from M Ramsden was £Nil (2022 - £Nil).

