



Headway North Staffordshire

**Trustees' Annual Report and Accounts
for the period
01 May 2024 - 30 April 2025**

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1. Introduction, purpose and values

Headway North Staffordshire was founded in the mid-1980s and became a charitable Company Limited by Guarantee (CLG) in 1999. It is a well-respected patient support organisation working with people affected by brain injury as a result of trauma or stroke.






Our key operations are:

-  The provision of rehabilitation services and activities at Headway House for people affected by acquired brain injury (ABI) and their families and carers
-  Outreach to people affected by ABI and their families and carers
-  Provision of various therapies to people affected by ABI
-  Other related projects as funding permits

Our formal Charitable Objects as defined in the constitution are **to provide services and facilities calculated to rehabilitate and relieve from their disabilities persons who have suffered head-injury and to provide services and facilities calculated in cases of need to assist the families of such persons principally in respect of such persons as reside in North Staffordshire.** Notwithstanding the somewhat archaic language, this is still the core reason for our being. Headway North Staffordshire remains affiliated with Headway UK and our work will also always remain aligned with that of the national charity.

Our vision is of a future in which people affected by acquired brain injury receive all the care and support they need and can regain their quality of life, and **our mission** is to do what we can to achieve this, working with those affected, their families, healthcare professionals and statutory providers, in North Staffordshire.

Five guiding principles underpin thinking and planning at the charity:

-  We will not grow for growths sake, but only for the benefit of our service users
-  We will always be at least part led by people affected by ABI or their families
-  We will collaborate or signpost; we will not duplicate good work done elsewhere
-  We will operate best business and employer practices, whilst retaining third sector ethos
-  We will not do for someone what we can empower them to do for themselves

Our stated values underpin the way we work to deliver our objective. We will:

Have
TRUST
in our cause, our
community, our
principles, and
our people



Deliver
EQUITY
and inclusivity
for everyone
involved, and in
every respect



Have
AMBITION
to give people
affected by ABI
the best quality
of life we can



Be
FRIENDLY
and collaborative
with everyone
we work
with



2. Administrative details

Formal name

Headway North Staffordshire
(Head Injuries Association) Ltd

Registered address

Headway House
Elder Road
Stoke on Trent
ST6 2JE

Charity registration number

Charity Commission for England & Wales
1077770

Company registration number

Incorporated in England
Companies House
03758806

Contact details

Tel: 01782 280952
Web: www.headwaynorthstaffs.org
Email: info@headwaynorthstaffs.org

Social media



@headwayhouse.northstaffs

Principal bankers

Co-operative Bank
Hanley
Stoke-on-Trent
ST1 2JE

Independent examiner

Darryl Denson ACMA
VAST
Stoke-on-Trent
ST1 5DD

Legal adviser

Freeths LLP Solicitors
Regent Road
Stoke-on-Trent
ST1 3RQ

Trustees serving this period

Joanne Landers (Chair)
Michelle Gunnery (Treasurer)
Sarah Tudor Ansell
Trudi Massey
Michael Hardacre (appointed 17/04/25)
Gemma Mercer (resigned 24/04/25)

Trustee changes post year end

Donna Lawton (appointed 14/07/25)
Michael Clayton (appointed 15/05/25)
Rebecca Clayton (appointed 16/06/25)
Trudi Massey (resigned 15/07/25)






3. Trustees' report

The trustees, who are also directors for the purposes of company law, present their annual report together with the financial statements of the charitable company for the year ended 30 April 2025.

Objectives

The objectives of the charity are to support people with ABI to return to quality living. ABI is acquired brain injury, which refers to any injury to the brain that occurs after birth, for example as the result of an accident or someone suffering a stroke.

To do this we facilitate social, life skill, physical and craft activities, reduce isolation, encourage and empower members into volunteering and employment opportunities, provide therapies, support carers, and provide a safe space and meals. The main threads of charitable activity are:

-  The provision of rehabilitation and facilities for service users and their families to participate in a wide range of activities and therapies
-  Outreach services, enabling us to reach people who cannot access or prefer not to access our facilities at Headway House
-  Advice and support from our case workers for all those affected by ABI from the point of trauma, through rehabilitation, to recovery.

We are proud that our partnership with Midlands Partnership University NHS Foundation Trust was recognised at the trust's Brilliant You ceremony in October 2024. We won in the category *Delivering through Partnership*. The win recognises exceptional work in collaboration to improve health and care services and driving innovation.

An example of our work

Jonny (anonymised name), a young man, was admitted to hospital with a traumatic brain injury following a fall down the stairs

at a nightclub. He was referred to Headway by ward staff during the discharge process.

Our brain injury case management team helped Jonny to access Personal Independence Payment and Universal Credit. At the time of the accident, he was living with his mother who was battling cancer. Soon after discharge, his mother was admitted to a hospice.

The case manager assigned to Jonny regularly took him to visit his mother until she passed away. Our case manager was there not only to help with practical matters, such as arranging for Jonny to takeover tenancy of the home, but also provided much needed emotional support at a very stressful time.

Jonny has overcome the challenges he faced and recently told the case manager that he was in a relationship and that he and his partner had bought a home together. He was also soon to start veterinary school. We are proud that the support our dedicated case management team showed Jonny every day played a significant part in his journey to recovery.

Activities this year (Centre)

This year we delivered rehabilitation services at Headway House to over 250 service users, providing over 10,300 sessions of activity including over 1,100 gym sessions.

Activity has included speech and language therapy, physical activities including group gym classes and one-to-one sessions, and counselling.

Most service users spend full days at Headway House, and to facilitate this we provided some 9,000 lunches as well as other snacks and refreshments.

Our fully equipped gym continues to offer pro-level equipment and dedicated space for people affected by brain injury. This is unique in Staffordshire, and forms a highly valued, crucial part of the rehabilitation journey for members of our community.

Also uniquely in the region, we offer a well-equipped woodworking workshop and a training kitchen, both specially designed and equipped to help restore function and life skills after a brain injury.

Every weekday we welcome people affected into the centre and encourage social interaction, relearning, and skills redevelopment through activities such as games, quizzes, music therapies, craft activities, volunteering and much more. We also encourage people to contribute to the running of the centre, boosting self esteem and confidence as well as being of genuine benefit to the charity.

Many service users have gone on to volunteer formally for us, and some to become fully fledged and highly valued members of staff.

This year, with the support of a grant from The National Lottery and regular donations from a corporate supporter, we continued to bring professional practitioners into the centre to provide speech and language therapy and counselling services. Counselling services are primarily for family members and carers but are also available to people affected by ABI where that is appropriate.

We would like to extend the therapeutic services to include Occupational Therapy and will be working on plans for that in the coming months.



An example of our work

Suzy (anonymised name) was working full time and studying for a master's degree in law when she was diagnosed with a brain tumour. Surgery to remove the tumour was successful, however she was left with difficulties with walking and balance.

She also struggled with the emotional impact of what had happened to her. She felt alone and that no one could understand what she was going through.

"I thought no one would get what I was feeling, I was the only one in the family who got something like this."

Suzy was referred to Headway North Staffordshire where she found out that brain injuries are more common than she thought and other people *do* understand. Having a shared experience creates a bond between people, creating a support network around individuals. Every week she receives a neuro-physio session and joins in with activities taking place in the centre.

"My balance has improved! When I had the tumour my balance went, but that has improved. My strength has improved a lot. And I've made friends."

Suzy has since completed her masters degree, is volunteering at the Citizens Advice Bureau, and hopes to return to work in the near future.

Activities this year (Outreach)

This year we delivered 10,600 outreach hours, providing support to 37 service users and their families with a multiplicity of practical and emotional needs.

Our outreach team consists of a dozen well trained and dedicated members of staff who travel to provide practical support, advice and guidance, a listening ear, empathy, and the friendship that is such an important part of the recovery process. Service users find the support the team offers highly beneficial in accessing the rehabilitation centre, the community and support within the home; it provides a lifeline and reduces isolation.

Funding

Our services are resourced through a mixture of:

- 🌈 Local Authority statutory funding
- 🌈 NHS statutory funding
- 🌈 Service users' and families' own funds
- 🌈 Voluntary (donated) income
- 🌈 Grant funding
- 🌈 Community fundraising activities
- 🌈 Trading of crafts and merchandise
- 🌈 In-kind gifts from local businesses

This is presented in more detail in the accounts presented on pages 13 to 28.

Fundraising activity

Headway North Staffordshire is planning to grow community fundraising activity and the fundraising team in the financial year 2025 - 2026.

Dedicating staff resources to encouraging and facilitating community giving and fundraising is a new step for the charity and opens up some exciting possibilities.

However, even without that infrastructure being in place, in the reporting year we undertook a range of fundraising initiatives and community events to raise awareness and vital funds for our cause. These activities include hosting Summer Fayres that brought the community together while raising funds, organising our Christmas Fête with festive activities, running raffles throughout the year to support our campaigns, taking part in Hats for Headway, and collaborating with other fundraisers by joining their events to increase reach and support.

These efforts have not only contributed financially but have also strengthened our local presence and built lasting connections within the community.

Our gratitude

We would like to express our heartfelt gratitude to our multitude of supporters. We are somewhat hesitant to name key partners and donors because we do not want anyone to feel left out of our thanks, but it is important to acknowledge the support this year from:

- 🌈 The National Lottery, who continued to support our speech and language therapy sessions
- 🌈 Express Solicitors, who generously fund the salary of one of our key staff members and some of our counselling costs
- 🌈 Marks & Spencers and other retailers who donate supplies for our caterers.
- 🌈 Witness the Fitness annual walk - The Pennine Way (this was their toughest challenge to date)
- 🌈 The Archer pub in Wolstanton which chose HNS as charity of the Month in November
- 🌈 Marks & Spencers in Wolstanton, who chose HNS as charity of the year
- 🌈 Martin Brereton, who turned his home into a Winter wonderland and dressed as Santa
- 🌈 Paige Milward & Alistar Hughes, who completed the West Highland Way
- 🌈 Nathan Hamilton, John Jones, David Tatton, Paige Milward, Alistar Hughes, Michelle Preston, Samantha Holdcroft, Ann Marie Simm and Gemma Brayford, who all completed the Potters 'Arf on behalf of Headway

Another example of our work

Ann (anonymised name) is a young woman who suffered a traumatic brain injury because of a road traffic accident. Her injuries were extensive - she was in a coma for four months and remained in hospital for a further 10 months after waking. She needed help with walking, was generally unsteady on her feet, and experienced communication problems.

She was referred to us for speech and language support. Over time her communication has improved and she has become more confident talking to others.

She was assessed by our partners at MPFT's community team who developed a personalised neuro-physio rehabilitation plan. Ann loved coming to the gym and worked incredibly hard to overcome the challenges she faced. Thanks to her determination and our dedicated staff she began to thrive. Her

balance improved, she was able to walk greater distances and became less reliant on walking aids. When she came to Headway, she needed a trojan walker. Soon after she moved to a crutch and then a walking stick. Now she needs no assistance.

She also received outreach support so that she could access activities in the community - for example resuming piano lessons and taking walks in local parks.

Recently she achieved a goal she set herself - to walk the Roaches in the Staffordshire Peak District. We are all very proud of what Ann has achieved.

Donating

Those wishing to support our work by donating to the charity are invited to contact us or make a donation online.

Tel: 01782 280952

Email: info@headwaynorthstaffs.org

Web: www.headwaynorthstaffs.org

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, transferable skills in the company of others and under the guidance of experienced staff and volunteers.

The charity meets its obligations to provide public benefit by enabling people impacted by ABI to regain their quality of life, return to employment, build relationships, and regain independence.

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.



4. A note about the future

At the end of the reporting period our Chief Officer tendered her resignation, and the board of trustees took the opportunity to review the activities, finances and strategy of the organisation before re-appointing.

At the time of writing, an interim Chief Executive Officer is in post and trustees are developing a new strategic plan, a wide ranging review which involves a great deal of consultation with all of our stakeholders.

This new strategic plan is expected to be launched in late 2025 and will cover the period until the end of 2028. We will publish the plan on our website.

The development of new plans inevitably can lead to feelings of uncertainty, but the board has already committed to maintaining, enhancing and growing the services we provide, and to the development of the volunteers and staff that work so hard for us. This is an exciting time for the charity which is in good financial shape.

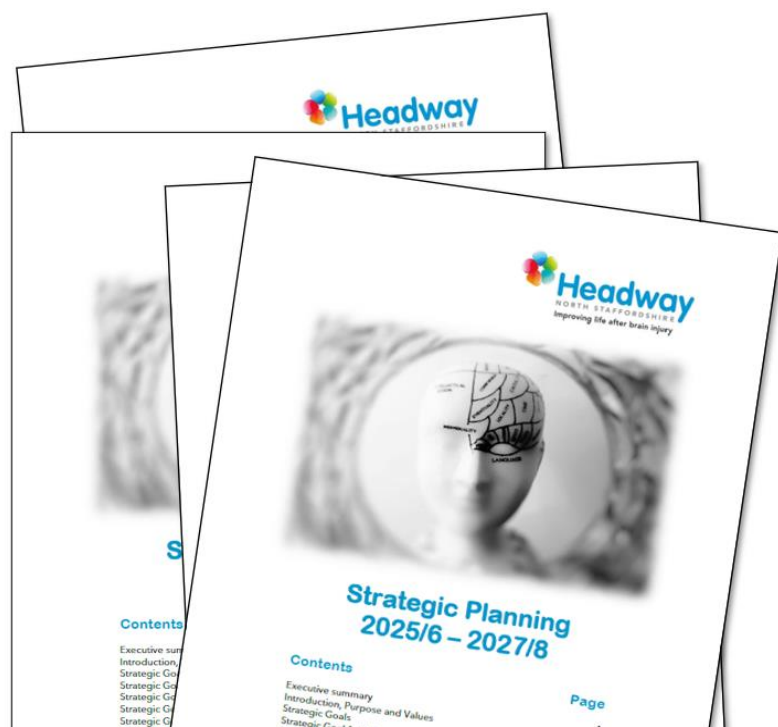
The emerging strategic priorities are:

- We will **maintain, improve and enhance rehabilitation services** delivered at Headway House
- We will **maintain and increase outreach services** delivered by the

outreach team to people affected by ABI across North Staffordshire.

- We will **build a professional fundraising function** to diversify our income streams and improve our organisational resilience
- We will invest to **build a team of committed, motivated, professional and highly trained staff and volunteers**
- We will work to **increase awareness of our role** as the go-to expert organisation caring for people affected by ABI and their families in North Staffordshire
- We will **invest in our facilities, IT, premises and environment** to provide the best working space for our people and rehabilitation space for those living with ABI.
- We will **monetise our improved facilities** to generate income to support the charity's work
- We will **become best-in-class in respect of charity governance**

The setting of strategic direction (and then the management of that direction) is a legal responsibility which your board takes very seriously.



5. Finance Report

Summary

The board is pleased to report that the charity is in good financial health at year end. In summary using rounded figures:

Income during the reporting year was £774k (2024 £637k). This reflects an increase in the income from fees charged for our charitable services of £135k, and a decrease in voluntary (donated) income of £25k, with minor differences in other income streams. Of this total income, £51k was restricted and was applied as required by the donors.

Expenditure increased to £727k from 2024's £709k, with payroll forming the bulk of this as is to be expected. A small surplus of £20k was therefore generated over the year.

We identified at year end that Headway House, which is wholly owned, was significantly undervalued in the accounts in previous years. A formal revaluation of the property in 2025 is reflected in the new balance sheet with adjustments made in the accounts to reflect this.

In the coming period other tangible assets owned by the charity will also be revalued and this will be reflected in the 2025-2026 balance sheet.

Depreciation

The practice of depreciating the *property* is discontinued, to be replaced by a revaluation of the premises every three years.

Future purchases of *equipment* (e.g. computing, catering, gym) will henceforth only be treated as capital expenditure if they exceed £2,000. Such equipment will then be depreciated at 20% pa for five years, more fairly reflecting the value of second-hand equipment.

Reserves policy statement

Trustees have taken the opportunity to reassess the charity's reserves policy.

The charity will retain unrestricted (free) cash-at-bank reserves of £210,000 in order to cushion against fluctuations in income and to provide for the controlled winding up of the charity in a worst-case scenario. This will be reviewed every three years with the next review being at the time the Trustees' Annual Report and Accounts is compiled for the financial year 2027/28.

This criterium is currently being met, with current free reserves of £273,776 (2024: 216,060)

Investment Policy

The charity will not place funds in any investment vehicle that is speculative such as shares, unit trusts or similar. Investments will be held on secure deposit with UK institutions. The charity will consider investment accounts and bonds that commit funds for a maximum 12 months.

6. Governance

Structure, governance and management

The charity is a company limited by guarantee and registered charity, established under a governing document - The Memorandum and Articles of Association - which establish the objectives and powers of the organisation. It has no share capital and the liability of each member in the event of winding-up is limited to £1.

Recruitment and appointment of trustees

The directors of the charitable company, who are also the charity's trustees, who served during the year, are named on page 4. Trustees are appointed by the board of trustees and serve annually after which period they may put themselves forward for re-appointment.

The selection of trustees takes into account eligibility, personal competencies, particular skills and local availability. Potential trustees are invited to meet the chairperson and chief officer and attend meetings as an observer. In the final stage, the board formally agrees to co-option and trusteeship is ratified at the next Annual General Meeting. 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 service users and to build understanding of the work of the charity.

Organisational structure

The board of trustees administers the charity and meets monthly (except in August). The chief executive officer (CEO) is appointed by the trustees to manage the day to day operations of the charity. To facilitate effective operations, the chief officer has delegated authority for many matters including finance, staff recruitment and the welfare of our staff and service users.

Risk Management

The trustees actively review the major risks which the charity faces on a regular basis.

Trustees assess that the reserves policy described on page 10 will provide sufficient protection in the event of adverse financial conditions.

The trustees have also examined other operation and business risks faced by the charity and confirm that they are working to build systems to mitigate the significant risks it faces. The key risks faced by Headway North Staffordshire include (but are not limited to) financial risks, health, safety and safeguarding risks, reputational risk, HR and other resourcing risks, and legal or regulatory risks.

All 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 on 20/10/2025 and signed on behalf of the board by Joanne Landers, Chair.



7. Independent Examiner's Report

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2025.

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 ACMA, 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

20 October 2025

8. Statement of Financial Activities for year ended 30/04/2025

Including Income and Expenditure Account and Statement of Recognised Gains and Losses.

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Donations and legacies	3	161,151	51,191	212,342
Charitable activities	4	526,976	-	526,976
Other trading activities	5	6,970	-	6,970
Investment income	6	1,808	-	1,808
Total income		<u>696,905</u>	<u>51,191</u>	<u>748,096</u>
Expenditure on:				
Raising funds	7	(15,130)	-	(15,130)
Charitable activities	8	<u>(653,752)</u>	<u>(58,643)</u>	<u>(712,395)</u>
Total expenditure		<u>(668,882)</u>	<u>(58,643)</u>	<u>(727,525)</u>
Net income/(expenditure)		28,023	(7,452)	20,571
Transfers between funds		29,683	(29,683)	-
Other recognised gains and losses				
Gains/losses on revaluation of fixed assets		<u>499,119</u>	<u>-</u>	<u>499,119</u>
Net movement in funds		556,825	(37,135)	519,690
Reconciliation of funds				
Total funds brought forward		<u>216,060</u>	<u>57,701</u>	<u>273,761</u>
Total funds carried forward	18	<u><u>772,885</u></u>	<u><u>20,566</u></u>	<u><u>793,451</u></u>

The previous year is reproduced below for comparison purposes.

The notes below form an integral part of these financial statements.

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2025 is shown in note 18.

8. Statement of Financial Activities for year ended 30/04/2024

Including Income and Expenditure Account and Statement of Recognised Gains and Losses.
Reproduced here for comparison purposes.

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	135,649	102,167	237,816
Charitable activities	4	392,809	-	392,809
Other trading activities	5	3,730	-	3,730
Investment income	6	2,266	-	2,266
Total income		<u>534,454</u>	<u>102,167</u>	<u>636,621</u>
Expenditure on:				
Raising funds	7	(303)	-	(303)
Charitable activities	8	<u>(581,337)</u>	<u>(128,104)</u>	<u>(709,441)</u>
Total expenditure		<u>(581,640)</u>	<u>(128,104)</u>	<u>(709,744)</u>
Net expenditure		<u>(47,186)</u>	<u>(25,937)</u>	<u>(73,123)</u>
Net movement in funds		(47,186)	(25,937)	(73,123)
Reconciliation of funds				
Total funds brought forward		<u>263,246</u>	<u>83,638</u>	<u>346,884</u>
Total funds carried forward	18	<u><u>216,060</u></u>	<u><u>57,701</u></u>	<u><u>273,761</u></u>

9. Balance sheet as at 30/04/2025

Company registration number: 3758806

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	14	532,210	49,439
Current assets			
Debtors	15	9,170	29,313
Cash at bank and in hand	16	<u>263,971</u>	<u>219,024</u>
		273,141	248,337
Creditors: Amounts falling due within one year	17	<u>(11,900)</u>	<u>(24,015)</u>
Net current assets		<u>261,241</u>	<u>224,322</u>
Net assets		<u>793,451</u>	<u>273,761</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		20,566	57,701
Unrestricted income funds			
Unrestricted funds		<u>772,885</u>	<u>216,060</u>
Total funds	18	<u>793,451</u>	<u>273,761</u>

For the financial year ending 30 April 2025 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 13 to 28 were approved by the trustees, and authorised for issue on 20 October 2025 and signed on their behalf by:



Joanne Landers
Trustee

10. Statement of Cash Flows for the year ended 30/04/2025

All of the cash flows are derived from continuing operations during the above two periods.

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash income/(expenditure)		519,690	(73,123)
Adjustments to cash flows from non-cash items			
Depreciation	7	16,348	17,293
Investment income	6	(1,808)	(2,266)
		534,230	(58,096)
Working capital adjustments			
Decrease/(increase) in debtors	15	20,143	(20,272)
Increase/(decrease) in creditors	17	8,442	(1,403)
(Decrease)/increase in deferred income		(20,557)	20,557
Net cash flows from operating activities		542,258	(59,214)
Cash flows from investing activities			
Interest receivable and similar income	6	1,808	2,266
Net increase/(decrease) in cash and cash equivalents		544,066	(56,948)
Cash and cash equivalents at 1 May		219,024	275,972
Cash and cash equivalents at 30 April		763,090	219,024
Out of balance to Cash at bank and in hand category		499,119	-
Reconciliation of net cash flow to movement in net funds			
Increase/(decrease) in cash		44,947	(56,948)
Net funds at 1 May 2024		219,024	275,972
Net funds at 30 April 2025		263,971	219,024

The notes below form an integral part of these financial statements.

11. Notes to the Financial Statements for the year ended 30/04/2025

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 of 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. Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and

settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

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 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 £2,000 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 other than the buildings so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life at 20% straight line.

Trade debtors

Amounts due from customers for merchandise sold or services performed in the ordinary course of business 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.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2025 £
Donations and legacies;			
Donations from individuals	69,197	-	69,197
Legacies	7,000	-	7,000
Gift aid reclaimed	2,727	-	2,727
Grants, including capital grants;			
Government grants	82,227	47,900	130,127
Grants from other charities	-	3,291	3,291
	<u>161,151</u>	<u>51,191</u>	<u>212,342</u>
	Unrestricted funds General £	Restricted funds £	Total 2024 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	-	29,285	29,285
Donations from individuals	51,798	-	51,798
Gift aid reclaimed	1,624	-	1,624
Grants, including capital grants;			
Government grants	82,227	47,900	130,127
Grants from other charities	-	24,982	24,982
	<u>135,649</u>	<u>102,167</u>	<u>237,816</u>

4 Income from charitable activities

	Unrestricted funds General £	Total 2025 £
Subscriptions and member contributions	<u>482,832</u>	<u>482,832</u>
	Unrestricted funds General £	Total 2024 £
Subscriptions and member contributions	<u>392,809</u>	<u>392,809</u>

5 Income from other trading activities

	Unrestricted funds General £	Total 2025 £
Events income;		
Other events income	6,970	6,970
	<u>6,970</u>	<u>6,970</u>
	Unrestricted funds General £	Total 2024 £
Events income;		
Other events income	3,730	3,730
	<u>3,730</u>	<u>3,730</u>

6 Investment income

	Unrestricted funds General £	Total 2025 £
Interest receivable and similar income;		
Interest receivable on bank deposits	1,808	1,808
	<u>1,808</u>	<u>1,808</u>
	Unrestricted funds General £	Total 2024 £
Interest receivable and similar income;		
Interest receivable on bank deposits	2,266	2,266
	<u>2,266</u>	<u>2,266</u>

7 Expenditure on raising funds

	Note	Unrestricted funds General £	Total 2025 £
Fundraising trading costs;			
Fundraising		321	321
Fundraising salaries		14,809	14,809
		<u>15,130</u>	<u>15,130</u>
	Note	Unrestricted funds General £	Total 2024 £
Fundraising trading costs;			
Fundraising		303	303
		<u>303</u>	<u>303</u>

8 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £
Services to benefit people who have suffered head injury	653,752	58,643	712,395
	<u>653,752</u>	<u>58,643</u>	<u>712,395</u>
	Unrestricted funds General £	Restricted funds £	Total 2024 £
Services to benefit people who have suffered head injury	581,337	128,104	709,441
	<u>581,337</u>	<u>128,104</u>	<u>709,441</u>

9 Governance costs

	Unrestricted funds General £	Total 2025 £
Independent examiner fees		
Examination of the financial statements	1,680	1,680
	<u>1,680</u>	<u>1,680</u>
	Unrestricted funds General £	Total 2024 £
Independent examiner fees		
Examination of the financial statements	1,680	1,680
	<u>1,680</u>	<u>1,680</u>

10 Government grants

Stoke-on-Trent Clinical Commissioning Group - £53,667 (2024: £58,140)

North Staffordshire Clinical Commissioning Group - £28,560 (2024: £30,939)

Big Lottery £47,900 (2024: £49,700)

The amount of grants recognised in the financial statements was £130,126 (£130,127).

There are no unfulfilled conditions.

No other forms of government assistance have been received.

11 Trustees remuneration and expenses

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

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

12 Staff costs

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	510,517	434,400
Social security costs	27,681	19,251
Pension costs	12,771	10,525
Other staff costs	3,248	3,044
	<u>554,217</u>	<u>467,220</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:

	2025 No	2024 No
Direct charitable work	22	18
Administration	5	5
	<u>27</u>	<u>23</u>

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

13 Taxation

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

14 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Other tangible fixed asset £	Other tangible fixed asset 2 £	Total £
Cost					
At 1 May 2024	300,580	41,186	11,234	69,590	422,590
Revaluations	199,420	-	-	-	199,420
At 30 April 2025	500,000	41,186	11,234	69,590	622,010
Depreciation					
At 1 May 2024	287,676	41,186	6,914	37,375	373,151
Revaluations	(299,699)	-	-	-	(299,699)
Charge for the year	12,023	-	1,542	2,783	16,348
At 30 April 2025	-	41,186	8,456	40,158	89,800
Net book value					
At 30 April 2025	500,000	-	2,778	29,432	532,210
At 30 April 2024	12,904	-	4,320	32,215	49,439

15 Debtors

	2025 £	2024 £
Trade debtors	8,420	28,274
Prepayments	750	1,039
	9,170	29,313

16 Cash and cash equivalents

	2025 £	2024 £
Cash on hand	10,871	10,693
Cash at bank	57,890	14,752
Short-term deposits	195,210	193,579
	263,971	219,024

17 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	1,186	-
Other taxation and social security	5,434	-
Pension scheme creditor	3,370	1,548
Accruals	1,910	1,910
Deferred income	-	20,557
	11,900	24,015

18 Funds (this year)

	Balance at 1 May 2024 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 30 April 2025 £
Unrestricted funds						
<i>General</i>						
General	-	696,905	(668,882)	35,743	499,119	562,885
<i>Designated</i>						
Flush fund	5,228	-	-	(5,228)	-	-
Contingency provision	168,832	-	-	41,168	-	210,000
Redundacy provision	42,000	-	-	(42,000)	-	-
	<u>216,060</u>	<u>-</u>	<u>-</u>	<u>(6,060)</u>	<u>-</u>	<u>210,000</u>
Total unrestricted funds	<u>216,060</u>	<u>696,905</u>	<u>(668,882)</u>	<u>29,683</u>	<u>499,119</u>	<u>772,885</u>
Restricted funds						
Premises and equipment	14,832	-	-	(14,832)	-	-
Flush fund	14,851	-	-	(14,851)	-	-
The Malam Foundation	481	-	(481)	-	-	-
National Lottery SLT Fund	20,720	47,900	(52,653)	-	-	15,967
Sport England	2,906	-	(1,318)	-	-	1,588
Bishop Starmer Fund	1,260	-	(1,260)	-	-	-
Lidl Community Fund	743	280	(1,023)	-	-	-
Sainsburys	313	-	(313)	-	-	-
Edward Gosling Foundation	1,595	-	(1,595)	-	-	-
The Neighbourly Fund	-	3,011	-	-	-	3,011
	<u>57,701</u>	<u>51,191</u>	<u>(58,643)</u>	<u>(29,683)</u>	<u>-</u>	<u>20,566</u>
Total restricted funds	<u>57,701</u>	<u>51,191</u>	<u>(58,643)</u>	<u>(29,683)</u>	<u>-</u>	<u>20,566</u>
Total funds	<u>273,761</u>	<u>748,096</u>	<u>(727,525)</u>	<u>-</u>	<u>499,119</u>	<u>793,451</u>

The previous year's fund balances and movements are shown below for comparison purposes

18 Funds (previous year)

	Balance at 1 May 2023 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 30 April 2024 £
Unrestricted funds					
<i>General</i>					
General	-	534,454	(581,058)	46,604	-
<i>Designated</i>					
Flush fund	5,810	-	(582)	-	5,228
Contingency provision	215,436	-	-	(46,604)	168,832
Redundancy provision	42,000	-	-	-	42,000
	<u>263,246</u>	<u>-</u>	<u>(582)</u>	<u>(46,604)</u>	<u>216,060</u>
Total unrestricted funds	<u>263,246</u>	<u>534,454</u>	<u>(581,640)</u>	<u>-</u>	<u>216,060</u>
Restricted					
Premises and equipment	26,855	-	(12,023)	-	14,832
Flush fund	16,475	-	(1,624)	-	14,851
Stoke-on-Trent CCG	-	29,285	(29,285)	-	-
The Malam Foundation	481	-	-	-	481
National Lottery SLT Fund	30,455	47,900	(57,635)	-	20,720
Sport England	4,372	-	(1,466)	-	2,906
Bishop Starmer Fund	5,000	(818)	(2,922)	-	1,260
Lidl Community Fund	-	5,000	(4,257)	-	743
Sainsburys	-	1,500	(1,187)	-	313
Edward Gosling Foundation	-	8,000	(6,405)	-	1,595
	<u>83,638</u>	<u>90,867</u>	<u>(116,804)</u>	<u>-</u>	<u>57,701</u>
Total restricted funds	<u>83,638</u>	<u>90,867</u>	<u>(116,804)</u>	<u>-</u>	<u>57,701</u>
Total funds	<u>346,884</u>	<u>625,321</u>	<u>(698,444)</u>	<u>-</u>	<u>273,761</u>

18 Funds (purposes)

The specific purposes for which the above restricted funds were or are to be applied are:

The premises and equipment fund is for grants received for the purpose of acquiring, refurbishing and equipping Headway House. All monies received have been invested in fixed assets.

The flush fund was for funds donated for the refurbishing of the toilet areas at Headway House.

The Malam Foundation fund was to fund a Christmas party (2020) and parcels (2021).

National Lottery Community Fund RC Midlands Region is for speech and language therapy.

The Edward Gosling Foundation fund was received to fund core costs.

The Neighbourly fund is used for funds donated by retailers using Neighbourly to administer their grant programmes, for example B&Q, Aldi, Sainsbury's and LIDL.

The Aldi Winter fund was for food and other essentials for service users.

The Bishop Stamer fund was for a new fire alarm system.

The Sport England grant was to deliver physical activity sessions for service users.

The Staffordshire County Council grant was for the recruitment of outreach staff.

The designated Funds have been set aside for:

The flush fund was for additional funds allocated by the board to the refurbishing of the toilet areas at Headway House.

The contingency provision to allow the charity to continue to provide the current level of service should funding be withdrawn. This now incorporates the earlier redundancy provision.

19 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 30 April 2025
	General	Designated		
	£	£	£	£
Tangible fixed assets	532,210	-	-	532,210
Current assets	42,575	210,000	20,566	273,141
Current liabilities	(11,900)	-	-	(11,900)
Total net assets	<u>562,885</u>	<u>210,000</u>	<u>20,566</u>	<u>793,451</u>

	Unrestricted funds		Restricted funds	Total funds at 30 April 2024
	General	Designated		
	£	£	£	£
Tangible fixed assets	2,211	5,228	42,000	49,439
Current assets	21,804	210,832	15,701	248,337
Current liabilities	(24,015)	-	-	(24,015)
Total net assets	<u>-</u>	<u>216,060</u>	<u>57,701</u>	<u>273,761</u>

20 Related party transactions

There were no related party transactions in the reporting year.

END

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