

**REGISTERED COMPANY NUMBER: 04184335 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1086140**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021**  
**FOR**  
**HEADWAY PORTSMOUTH & SOUTH-EAST**  
**HAMPSHIRE**

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

**HEADWAY PORTSMOUTH & SOUTH-EAST  
HAMPSHIRE**

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FOR THE YEAR ENDED 31 MARCH 2021**

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**HEADWAY PORTSMOUTH & SOUTH-EAST  
HAMPSHIRE**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Purposes and Aims**

The main objectives of the charity are:-

- To provide information and support for people with brain injuries, their families and carers;
- To assist people with brain injuries to return to community living;
- To increase public awareness and understanding of brain injury;
- To participate in activities that will reduce the incidence of brain injury;
- To promote co-ordinated multi-disciplinary approaches to brain injury screening, acute care, assessment, rehabilitation and community re-entry, with clear accountability at all stages.

In furtherance of these objectives, during the financial year 2020/21 Headway offered one to one support to service users by telephone, text, email and Zoom due to the restrictions on gatherings imposed by the coronavirus pandemic. The year began at the start of the first government-imposed lockdown and ended as restrictions were easing towards the end of the third lockdown.

All figures below are for service users from all geographic areas covered by Headway Portsmouth and South East Hampshire.

**Public benefit**

**How our activities deliver public benefit**

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and activities and in planning future activities.

All of our charitable activities deliver public benefit because they are focused upon supporting those who have suffered brain injury, their families and carers, increasing public awareness of brain injury, improving treatment and rehabilitation / re enablement of those who have suffered brain injury and providing information to the public to promote the steps which can be taken to reduce or eliminate the prospects of others sustaining brain injury.

# HEADWAY PORTSMOUTH & SOUTH-EAST HAMPSHIRE

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

### ACHIEVEMENT AND PERFORMANCE

#### One to one support

People who were particularly vulnerable were met by staff for walks or face to face in PPE, although that was much harder in the third lockdown due to the poor weather.

Four part time staff supported 184 people at the start of the year, contacting each person weekly. By the end of the year the number of people being supported had risen to 303. The work was labour intensive with individual meetings, telephone and video calls. Service users also needed food and medication to be collected, gas/electric for meters, to be taken out for walks when they were struggling to cope, and one of the key developments was also assisting with paperwork such as benefit and housing forms, blue badges and DVLA paperwork. In addition, staff attended meetings about child protection, court, and police arrest warrants where people needed the support.

The Trustees are truly honoured to work with such a dedicated and talented staff team and are in awe of the service that was delivered by them during the pandemic, to some of the most vulnerable people in Portsmouth and South East Hampshire.

Although the year was the final year that the shop staff were employed by the Trading Company, before transferring back to the charity, it was a year that they spent on and off full furlough and flexible furlough. Thanks is also due to them for their ongoing commitment to the organisation and tolerance of the ever-changing lockdown situations.

#### Hospital project

Despite the hospitals being under immense pressure due to the pandemic the Senior Support Worker managed to continue to maintain the link between the hospital workers and patients, which has led to a continued stream of referrals. As an example, in January 2021, when the third lockdown commenced, there were 21 referrals to the charity from a combination of hospitals as people were discharged early, from individuals who found lockdown harder without support, and from families concerned about people in our area that they could not support from afar as they had been doing.

#### Brain Injury Awareness course ran 6 times

Southampton University commercial rate - 40 people 3/2/20

Gosport and Fareham Care Team commercial rate - 10 people 14/12/20

5 individual sessions for service users and family by video and face to face between lockdowns.

No volunteers attended the brain injury awareness course as we could not use volunteers in this period.

#### Building confidence course - 4 people attended.

These were funded by Hampshire children's service as part of a Child Protection Programme for one Service User and by Friends of Emsworth Community Hospital as a specific funded objective for an Emsworth Resident. One was a commercial session joint funded by 4As Autism Awareness and the client.

#### Cognitive Reablement course

4 people accessed our cognitive reablement course during 2020-21. These were run as individual 1 to 1 training, either face to face or by video. One was funded commercially through joint funding with 4 As Autism support and the client. One was specifically funded by Emsworth Friends as a continuation of a Hampshire Child Protection Plan.

**Carers' support** funded by the People's Health Trust ran on Thursday Mornings 10-12.30 and included some Brain Injury awareness and some stress reduction training for carers online.

#### Feedback

Each service user contracts to do courses and feedback is provided at the end of the course. Examples of feedback received during the year following completion of the Cognitive Reablement course is as follows: -

"I wanted to understand what the Brain Injury was and what was the Autism that I have lived with for many years. This course actually gave me tools to deal with both strands - very helpful."

"I have found the Cog course a lifeline as I learn the limitations of my Brain Injury and try to find positives to carry on, this has literally been a life saver."

**HEADWAY PORTSMOUTH & SOUTH-EAST  
HAMPSHIRE**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2021**

"It has been helpful to see the client using tools provided by your course to enable her to understand her behaviours and interpret them for us and their family."

"I am managing my anger better but want to do more training on this."

**External training**

An on-line "teaching on zoom" course was attended in April 2020 to enable us to run courses on-line which had not previously been done. Staff also attended Census training in November and December 2020 to enable them to run the Census in April 2021.

**The Family members / Carers Support Programme**

The group pulled together, supporting each other by setting up a group WhatsApp where they were able to support, offload, laugh, sing and keep each other going. The support from Headway staff on the end of the phone was key. Learning how to live the 'new life' with heightened responsibility for their loved ones, both medically and emotionally, without the direct personal access to GP/NHS services/family meant their friendship bond was key. Some were able to walk daily while others were isolated, but the uplifting messages, videos, and poems shared online kept them all smiling. Following the first lockdown, the group decided to meet up outside every 2 weeks and to have a simple cup of coffee. They have lost loved ones, struggled at times, and not slept but the love and support amongst the group has been amazing.

**1 to 1 Support**

Staff worked from home once the place of work closed in the first lockdown and all service users were kept in touch by phone, text or email every week, as were the fringe people who didn't attend every session and the carers who would have separate needs. As a result of this, the supported numbers rose to 303 as of 21/1/21 of whom 106 were carers. Some were referrals who were not yet ready to be in a face-to-face session even if this was possible. Some of the carers were also not from people who were in the service as their cared for person did not want to access support, but they did.

**Volunteer Support**

Unfortunately, due to the pandemic we were not able to utilise any volunteers during this financial year.

**Service User Feedback**

Feedback was sought from our service users during this pandemic, and as no actual sessions were held it was key to capture the importance of the role of Headway with our service users and carers. Below are some comments from our Service users.

"Looked forward to and enjoyed our weekly zoom quizzes and also when we were able to we met down at the beach 'Stokes Bay' and I felt supported and that I had someone to talk to when I felt low."

"I felt that someone was there for us, I enjoyed the long chats and I used to really look forward to the calls".

"I felt that I had someone that cared about me and understood when I was having a bad day and also really enjoyed some of the giggles that we had during the calls. It helped me feel part of the group still when we did the WhatsApp video chats and really good that we all kept in contact through the lockdowns".

"It was good to hear a friendly voice, I didn't feel alone, great that we didn't lose touch with each other, still felt part of the group, loved the WhatsApp video chats".

"When I had a problem with my shower you contacted the council for me and arranged for them to come out and repair it for me. I couldn't have done it on my own".

"I looked forward to you visiting me I didn't feel so lonely and knew you were there if I had a problem".

"I looked forward to the calls it cheered me up and you helped me sort out a few problems I was having".

**HEADWAY PORTSMOUTH & SOUTH-EAST  
HAMPSHIRE**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2021**

**FINANCIAL REVIEW**

**Funding**

When the first coronavirus lockdown began, income shrank in the first two weeks by 43% as shops shut, staff furloughed and most of the donations lost. Many funders agreed to keep funding Headway, even though normal service was not being provided. The People's Health Trust were the only funding organisation that contacted Headway to reassure us of their support and were quick to vary our contract and send the next amount of funding and enquired how things were. Other funders were not responding to phone and email for the first 2 weeks meaning that the charity's survival beyond 4 weeks was unknown.

Because the service was adapted to providing one to one support to service users during the pandemic the charity met the criteria for a significant number of grants and Joy Ward, the Funding Strategy and Trading Support Manager, reacted immediately when grants became available. Funding support during the crisis was awarded from April 2020 onwards which meant that the staff could remain remote working instead of being furloughed. Enormous success with other grant applications continued.

The staff have all been unswerving in their commitment to supporting service users during these unprecedented times. The charity's financial success during the coronavirus pandemic, in terms of accessing grants and realising a legacy, mean that the charity has not only survived through the pandemic but is now financially stronger than it was beforehand.

The results for this year show a surplus of £26,315.

The on-going expenses mean that there are no funds available for long term investment and in the current financial climate the trustees do not consider that investment in funds other than those which are completely secure can be justified. Consequently, the funds available remain within the charity's bank accounts.

The trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. The trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 3 and 6 months of the expenditure. Budgeted expenditure for the charity for 2021/2022, excluding operating costs for shops, is £125,000.

The target reserves are therefore at least £31,250 in general funds. The reserves are needed to meet the ongoing cost of running the charity, including the shops. The level of free reserves (total unrestricted funds less fixed assets) at 31 March 2021 is £27,955, and therefore is just short of meeting the reserves policy.

Budget projections have been prepared for the forthcoming year, which demonstrate that the cash position of the charity should not deteriorate further in the coming year. As long as the income targets are met and expenditure is rigorously controlled then the cash and reserves position should continue to improve.

The strategy is to continue to build income through fundraising activity, statutory funding and grant funding, whilst controlling expenditure.

In July 2015, the Trustees set up a wholly owned trading company, Headway Portsmouth Trading Company Limited, to take on the running of the shops. This trading subsidiary has reduced the risk of adverse trading conditions threatening the Charity and has become a source of donated income. The two shops in Cosham and Fareham trade through the trading company. Due to business rates costs the activities of the trading company have transferred back to the charity with effect from 1 April 2021. The trading company will be dissolved in due course.

**PLANS FOR FUTURE PERIODS**

At the end of the financial year plans are in place for a slow reopening of sessions as allowed by restrictions, with some on-going one to one support. The charity plans to continue activities in the forthcoming years subject to satisfactory funding arrangements. In addition, working in partnership with other organisations is a key aspect of our work.

**HEADWAY PORTSMOUTH & SOUTH-EAST  
HAMPSHIRE**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2021**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity was incorporated under the Companies Act 1985 on 21 March 2001, as a company limited by guarantee (company number 4184335) and is governed by its Memorandum and Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

**Recruitment and appointment of new trustees**

The directors of the company are also charity trustees for the purpose of charity law. Under the requirements of the Memorandum and Articles of Association the directors are elected to serve for an indefinite period and at each annual general meeting one third of the trustees are subject to retirement by rotation or, if their number is not 3 or a multiple of 3, the number nearest to one third shall retire from office. Trustees retiring from office by rotation are eligible for re-election. New trustees are recommended by the trustees for appointment at the annual general meeting or nominated by a member. However, the charity may by ordinary resolution appoint a person willing to act to be a trustee either to fill a vacancy or as an additional trustee. The trustee appointed will hold office until the following annual general meeting and then they will be formally appointed.

All directors give their time voluntarily and receive no benefits from the charity. Whilst directors are entitled to claim expenses from the charity none have elected to claim any such expenses.

There is a broad mix of skills amongst the directors which serves the charity well.

**Organisational structure**

The trustees, numbering 5 at the end of the financial year 2020/2021, meet monthly and are responsible for the strategic direction and policy of the charity. The Service Manager and Funding Strategy and Trading Support Manager also attend each meeting. The operational day to day running, administration and organisation is undertaken by the Service Manager who is overseen by the trustees. The Service Manager also has responsibility for individual supervision of the staff team within the centre and also ensuring that the team continues to develop their skills and working practices in line with good practice. The Funding Strategy and Trading Support Manager has responsibility for supervision of the staff teams within the charity shops.

The trustees include a chairperson, a secretary, finance director, and line managers to oversee the day to day workings of the Service Manager and the Funding Strategy and Trading Support Manager.

**Induction and training of new trustees**

Most trustees are already familiar with the practical work of the charity due to their background in brain injury. New trustees are invited to attend the centre to familiarise themselves with the charity and the context within which it operates.

**Related parties**

Insofar as it is complementary to the charity's objectives, the charity is guided by both local and national policy. At a national level Headway UK sets out service standards which all local branches are expected to adhere to. The charity retains PQASSO accreditation (quality assurance standard for voluntary & community organisations). In addition, Headway UK provides guidance and information. The charity worked closely with Headway UK's South East regional co-ordinator who helps to ensure that information is shared between local groups. We also received Headway UK accreditation where our governance was described as 'exemplary'.

**HEADWAY PORTSMOUTH & SOUTH-EAST  
HAMPSHIRE**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2021**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Risk management**

The trustees have 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. Significant external risks in relation to funding have led to the development of the business plan and the strategic plan for fundraising. Procedures are in place to ensure compliance with health and safety of staff, volunteers, service users and visitors to the centre and outreach drop-in sessions. All staff, volunteers and trustees undergo an enhanced Disclosure and Barring Service (DBS) check.

**FINAL NOTE**

There were sadly several deaths of service users and family members/carers during the year. We extend our condolences to their family and friends.

Everyone has been affected in some way by the events of the year, whether that has been through illness, isolation, mental health struggles, home education or just adapting to a new way of life. We send our very best wishes to all contacts of Headway Portsmouth and South East Hampshire for the future.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

04184335 (England and Wales)

**Registered Charity number**

1086140

**Registered office**

Grandstand Suite  
Mountbatten Centre  
Twyford Avenue  
Portsmouth  
Hampshire  
PO2 9QA

**Trustees**

S J Bowler	
J Dallas	Resigned 31 December 2020
M Lightfoot	
M Wornham	Resigned 25 August 2021
W Dunger	
J Steventon-Kiy	
R V Johnson	Appointed 15 September 2021

The charity continued to be managed by Deborah Robinson, the Service Manager. Joanne Dallas joined as Deputy Service Manager in January 2021 in readiness for her to take over as Service Manager on Deborah's retirement in May 2021. The shops are managed by Joy Ward, the Funding Strategy and Trading Support Manager.

**Independent Examiner**

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



**HEADWAY PORTSMOUTH & SOUTH-EAST  
HAMPSHIRE**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2021**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Bankers**

Unity Trust Bank PLC,  
Four Brindleyplace,  
Birmingham,  
B1 2HB

Approved by order of the board of trustees on 17 November 2021 and signed on its behalf by:

Ms S J Bowler - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
HEADWAY PORTSMOUTH & SOUTH-EAST  
HAMPSHIRE**

**Independent examiner's report to the trustees of Headway Portsmouth & South-East Hampshire ('the Company')**

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

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

**Independent examiner's statement**

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

6 December 2021

**HEADWAY PORTSMOUTH & SOUTH-EAST  
HAMPSHIRE**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	78,862	2,400	81,262	42,724
<b>Charitable activities</b>	4				
Assistance and activities for people with head injuries		70,002	14,859	84,861	77,727
Investment income	3	181	-	181	249
<b>Total</b>		<u>149,045</u>	<u>17,259</u>	<u>166,304</u>	<u>120,700</u>
<b>EXPENDITURE ON</b>					
Raising funds	5	38,301	-	38,301	25,440
<b>Charitable activities</b>	6				
Assistance and activities for people with head injuries		89,285	12,403	101,688	106,565
<b>Total</b>		<u>127,586</u>	<u>12,403</u>	<u>139,989</u>	<u>132,005</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>21,459</u>	<u>4,856</u>	<u>26,315</u>	<u>(11,305)</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		13,881	1,929	15,810	27,115
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>35,340</u></u>	<u><u>6,785</u></u>	<u><u>42,125</u></u>	<u><u>15,810</u></u>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

**HEADWAY PORTSMOUTH & SOUTH-EAST  
HAMPSHIRE**

**BALANCE SHEET  
31 MARCH 2021**

	Notes	31.3.21 £	31.3.20 £
<b>FIXED ASSETS</b>			
Tangible assets	13	8,553	11,858
Investments	14	1	1
		<u>8,554</u>	<u>11,859</u>
<b>CURRENT ASSETS</b>			
Debtors	15	25,247	8,816
Cash at bank and in hand		38,851	7,850
		<u>64,098</u>	<u>16,666</u>
<b>CREDITORS</b>			
Amounts falling due within one year	16	(30,527)	(12,715)
		<u></u>	<u></u>
<b>NET CURRENT ASSETS</b>		<u>33,571</u>	<u>3,951</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>42,125</u>	<u>15,810</u>
<b>NET ASSETS</b>		<u>42,125</u>	<u>15,810</u>
<b>FUNDS</b>	19		
Unrestricted funds		35,341	13,881
Restricted funds		6,784	1,929
<b>TOTAL FUNDS</b>		<u>42,125</u>	<u>15,810</u>

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

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

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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.

**HEADWAY PORTSMOUTH & SOUTH-EAST  
HAMPSHIRE**

**BALANCE SHEET - continued  
31 MARCH 2021**

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 17 November 2021 and were signed on its behalf by:

Ms S J Bowler - Trustee

**HEADWAY PORTSMOUTH & SOUTH-EAST  
HAMPSHIRE**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', 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 raise funds, such as recharge of wages, 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.

Fixtures and fittings	- 20% on reducing balance
Computer equipment	- 25% on cost

Tangible fixed assets costing £250 or more are capitalised at cost.

# HEADWAY PORTSMOUTH & SOUTH-EAST HAMPSHIRE

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

### 1. ACCOUNTING POLICIES - continued

#### Taxation

The charity is exempt from corporation tax on its charitable activities.

#### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### Hire purchase and leasing commitments

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

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

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

### 2. DONATIONS AND LEGACIES

	31.3.21	31.3.20
	£	£
Donation from trading company	7,515	13,260
Donations	21,000	29,464
Legacies	52,747	-
	<u>81,262</u>	<u>42,724</u>

The charity would like to express special thanks to the following Grantmakers, Charitable Trusts and Charitable Foundations for noting the value of our reablement and COVID-19 programmes and supporting our efforts this year. We would also like to thank Hampshire and Isle of Wight Community Foundation (HIWCF) for supporting us in our vital work:

- Christine Pike
- Irwin Mitchell
- Portsmouth City Community Fund
- Hampshire County Council
- Hampshire and Isle of Wight Community Foundation (HIWCF)
- Friends of Emsworth Hospitals
- Peoples Health Trust
- Co-operative Community fund
- Moneybarn
- The Edward Gostling Foundation
- Garfield Western
- National Lottery Community Fund
- Good Things Foundation
- Petersfield Town Council

**HEADWAY PORTSMOUTH & SOUTH-EAST  
HAMPSHIRE**

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

**3. INVESTMENT INCOME**

	31.3.21	31.3.20
	£	£
Interest received	181	249
	<u>181</u>	<u>249</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

		31.3.21	31.3.20
	Activity	£	£
Grants	Assistance and activities for people with head injuries	78,156	50,793
Session income	Assistance and activities for people with head injuries	6,705	26,934
		<u>84,861</u>	<u>77,727</u>

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

	31.3.21	31.3.20
	£	£
Hampshire Adult Services	3,943	3,941
Portsmouth City Community Fund	13,000	12,500
People's Health Trust	5,282	8,301
Other grants (below £1,000)	9,227	1,189
Hampshire and Isle of Wight Community Foundation	-	2,324
Co-Operative Community Fund	3,147	-
Lloyds Bank Foundation	-	2,618
The Henry Smith Charity	-	5,000
Petersfield Town Council	1,500	1,500
Groundwork UK	-	841
Eight Foundation	-	3,354
Friends of Emsworth Hospitals	1,015	1,000
East Hampshire District Council	-	1,271
Community Action Hampshire	-	2,589
The Percy Bilton Trust	-	4,365
Moneybarn	3,911	-
Edward Gostling Foundation	9,333	-
Garfield Weston Foundation	5,382	-
National Lottery Community Fund grant	9,859	-
Good Things Foundation	1,434	-
We're All Together Fund – HIWCF Major Donor	6,862	-
National Emergency Trust (NET)	4,261	-
	<u>78,156</u>	<u>50,793</u>



**HEADWAY PORTSMOUTH & SOUTH-EAST  
HAMPSHIRE**

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

**5. RAISING FUNDS**

**Raising donations and legacies**

	31.3.21 £	31.3.20 £
Staff costs	19,923	25,100
Fundraising costs	312	340
Legal and professional fees	18,066	-
	<u>38,301</u>	<u>25,440</u>

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Assistance and activities for people with head injuries	<u>63,501</u>	<u>38,187</u>	<u>101,688</u>

**7. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	31.3.21 £	31.3.20 £
Staff costs	56,551	51,381
Drop in and activity costs	1,641	7,717
Staff travel	5,204	5,356
Volunteer expenses	105	210
	<u>63,501</u>	<u>64,664</u>

**8. SUPPORT COSTS**

	Other £	Governance costs £	Totals £
Assistance and activities for people with head injuries	<u>36,747</u>	<u>1,440</u>	<u>38,187</u>

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

**Other**

	31.3.21 Assistance and activities for people with head injuries £	31.3.20 Total activities £
Wages	12,914	10,527
Rent and service charges	790	6,151
Insurance	197	783
Carried forward	<u>13,901</u>	<u>17,461</u>

**HEADWAY PORTSMOUTH & SOUTH-EAST  
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**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**8. SUPPORT COSTS - continued**

**Other - continued**

	31.3.21 Assistance and activities for people with head injuries £	31.3.20  Total activities £
Brought forward	13,901	17,461
Light and heat	45	426
Telephone	1,461	1,574
Postage and stationery	1,164	1,811
Miscellaneous expenses	766	647
Training and books	779	245
Affiliation fees	107	117
Computer expenses	2,748	4,484
Bank charges	78	95
Bookkeeping and payroll processing	12,392	9,872
Depreciation of tangible fixed assets	3,306	2,861
	<u>36,747</u>	<u>39,593</u>

**Governance costs**

	31.3.21 Assistance and activities for people with head injuries £	31.3.20  Total activities £
Accountancy fees	770	1,680
Legal and professional fees	670	628
	<u>1,440</u>	<u>2,308</u>

**9. NET INCOME/(EXPENDITURE)**

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

	31.3.21 £	31.3.20 £
Depreciation - owned assets	3,305	2,863
Other operating leases	790	6,151
Independent examination - Gibson Whitter	770	1,680
	<u></u>	<u></u>

**HEADWAY PORTSMOUTH & SOUTH-EAST  
HAMPSHIRE**

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

**10. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

During the year no trustee (31.3.20: none) was reimbursed for out of pocket expenses.

**11. STAFF COSTS**

	31.3.21 £	31.3.20 £
Wages and salaries	87,159	84,100
Social security costs	1,754	2,652
Other pension costs	475	256
	<u>89,388</u>	<u>87,008</u>

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

	31.3.21	31.3.20
Charitable	4	4
Raising funds	1	1
	<u>5</u>	<u>5</u>

The full time equivalent number of employees was 3 (31.3.20: 3).

No employees received emoluments in excess of £60,000 (31.3.20: none).

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	42,724	-	42,724
<b>Charitable activities</b>			
Assistance and activities for people with head injuries	77,727	-	77,727
Investment income	249	-	249
<b>Total</b>	120,700	-	120,700
<b>EXPENDITURE ON</b>			
Raising funds	25,440	-	25,440
<b>Charitable activities</b>			
Assistance and activities for people with head injuries	104,345	2,220	106,565
<b>Total</b>	129,785	2,220	132,005

**HEADWAY PORTSMOUTH & SOUTH-EAST  
HAMPSHIRE**

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

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>NET INCOME/(EXPENDITURE)</b>	(9,085)	(2,220)	(11,305)

**RECONCILIATION OF FUNDS**

<b>Total funds brought forward</b>	22,966	4,149	27,115
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>13,881</u>	<u>1,929</u>	<u>15,810</u>

**13. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2020 and 31 March 2021	<u>22,834</u>	<u>17,445</u>	<u>40,279</u>
<b>DEPRECIATION</b>			
At 1 April 2020	16,804	11,617	28,421
Charge for year	<u>1,212</u>	<u>2,093</u>	<u>3,305</u>
At 31 March 2021	<u>18,016</u>	<u>13,710</u>	<u>31,726</u>
<b>NET BOOK VALUE</b>			
At 31 March 2021	<u>4,818</u>	<u>3,735</u>	<u>8,553</u>
At 31 March 2020	<u>6,030</u>	<u>5,828</u>	<u>11,858</u>

**14. FIXED ASSET INVESTMENTS**

	Shares in group undertakings £
<b>MARKET VALUE</b>	
At 1 April 2020 and 31 March 2021	<u>1</u>
<b>NET BOOK VALUE</b>	
At 31 March 2021	<u>1</u>
At 31 March 2020	<u>1</u>

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

**HEADWAY PORTSMOUTH & SOUTH-EAST  
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**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**14. FIXED ASSET INVESTMENTS - continued**

**Headway Portsmouth Trading Company Ltd**

The charity owns 100% of Headway Portsmouth Trading Company Ltd (registered company number (09666130) whose registered address is Grandstand Suite, Mountbatten Centre, Twyford Avenue, Portsmouth, Hampshire, PO2 9QA. The trading subsidiary runs charity shops. The activities of the trading subsidiary will transfer back to the charity with effect from 1 April 2021. Below is a summary of the financial statements.

**Income statement**

	31.3.21 £	31.3.20 £
Turnover	42,307	113,306
Cost of sales	44,716	55,697
Gross profit / (loss)	(2,409)	57,609
Administrative expenses	57,440	45,008
Other operating income	67,519	866
Operating profit	7,670	13,467
Interest payable and similar expenses	(155)	(206)
Profit before taxation	7,515	13,261
Tax on profit	-	1
Profit for the financial year	7,515	13,260

**Balance sheet**

Current assets	35,091	4,180
Creditors: amounts falling due within one year	(35,085)	(4,174)
Net current assets	6	6
Creditors: amounts falling due with more than one year	-	-
Total assets less current liabilities	6	6
Retained earnings	5	5
Called up share capital	1	1
Shareholders funds	6	6

**15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.21 £	31.3.20 £
Trade debtors	3,163	1,115
Amounts owed by group undertakings	-	900
Other debtors	19,702	6,689
Prepayments	2,382	112
	25,247	8,816

**HEADWAY PORTSMOUTH & SOUTH-EAST  
HAMPSHIRE**

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

**16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.21	31.3.20
	£	£
Trade creditors	2,814	1,267
Social security and other taxes	1,888	1,824
Other creditors	120	936
Deferred income	23,986	5,793
Accrued expenses	1,719	2,895
	<u>30,527</u>	<u>12,715</u>

Deferred income carried forward at 31 March 2020 primarily relates to grant funding for future periods.

	31.3.21	31.3.20
	£	£
Brought forward	5,793	10,536
Released to incoming resources in year	(5,793)	(10,536)
Income deferred in year	<u>23,986</u>	<u>5,793</u>
Carried forward	<u>23,986</u>	<u>5,793</u>

**17. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.21	31.3.20
	£	£
Within one year	27,750	3,436
Between one and five years	<u>22,500</u>	<u>-</u>
	<u>50,250</u>	<u>3,436</u>

**18. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted funds	Restricted funds	31.3.21 Total funds	31.3.20 Total funds
	£	£	£	£
Fixed assets	7,385	1,168	8,553	11,858
Investments	1	-	1	1
Current assets	58,482	5,616	64,098	16,666
Current liabilities	<u>(30,527)</u>	<u>-</u>	<u>(30,527)</u>	<u>(12,715)</u>
	<u>35,341</u>	<u>6,784</u>	<u>42,125</u>	<u>15,810</u>

**HEADWAY PORTSMOUTH & SOUTH-EAST  
HAMPSHIRE**

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

**19. MOVEMENT IN FUNDS**

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	13,881	21,460	35,341
<b>Restricted funds</b>			
SEIF fund	1,929	(264)	1,665
The Hospital Saturday Fund	-	2,167	2,167
Bridging the Gap	-	2,952	2,952
	<u>1,929</u>	<u>4,855</u>	<u>6,784</u>
<b>TOTAL FUNDS</b>	<u>15,810</u>	<u>26,315</u>	<u>42,125</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	149,045	(127,585)	21,460
<b>Restricted funds</b>			
SEIF fund	-	(264)	(264)
The Hospital Saturday Fund	2,400	(233)	2,167
Bridging the Gap	5,000	(2,048)	2,952
National Lottery Community Fund			
Awards For All Grant	9,859	(9,859)	-
	<u>17,259</u>	<u>(12,404)</u>	<u>4,855</u>
<b>TOTAL FUNDS</b>	<u>166,304</u>	<u>(139,989)</u>	<u>26,315</u>

**Comparatives for movement in funds**

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
General fund	22,966	(9,085)	13,881
<b>Restricted funds</b>			
SEIF fund	2,287	(358)	1,929
The Hospital Saturday Fund	1,862	(1,862)	-
	<u>4,149</u>	<u>(2,220)</u>	<u>1,929</u>
<b>TOTAL FUNDS</b>	<u>27,115</u>	<u>(11,305)</u>	<u>15,810</u>

**HEADWAY PORTSMOUTH & SOUTH-EAST  
HAMPSHIRE**

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

**19. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	120,700	(129,785)	(9,085)
<b>Restricted funds</b>			
SEIF fund	-	(358)	(358)
The Hospital Saturday Fund	-	(1,862)	(1,862)
	<u>-</u>	<u>(2,220)</u>	<u>(2,220)</u>
<b>TOTAL FUNDS</b>	<u>120,700</u>	<u>(132,005)</u>	<u>(11,305)</u>

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

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	22,966	12,375	35,341
<b>Restricted funds</b>			
SEIF fund	2,287	(622)	1,665
The Hospital Saturday Fund	1,862	305	2,167
Bridging the Gap	-	2,952	2,952
	<u>4,149</u>	<u>2,635</u>	<u>6,784</u>
<b>TOTAL FUNDS</b>	<u>27,115</u>	<u>15,010</u>	<u>42,125</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	269,745	(257,370)	12,375
<b>Restricted funds</b>			
SEIF fund	-	(622)	(622)
The Hospital Saturday Fund	2,400	(2,095)	305
Bridging the Gap	5,000	(2,048)	2,952
National Lottery Community Fund			
Awards For All Grant	9,859	(9,859)	-
	<u>17,259</u>	<u>(14,624)</u>	<u>2,635</u>
<b>TOTAL FUNDS</b>	<u>287,004</u>	<u>(271,994)</u>	<u>15,010</u>



**HEADWAY PORTSMOUTH & SOUTH-EAST  
HAMPSHIRE**

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

**19. MOVEMENT IN FUNDS - continued**

**Social Enterprise Investment Fund (SEIF)**

This funding has been awarded to allow the charitable company to adapt to the new financing and operating processes in social care. The fund has been used to obtain PQASSO accreditation, improved ability to assess impact and also to upgrade IT systems and the website. Some of this funding has been used to fund tangible fixed assets and therefore £1,432 of the balance on this fund represents the net book value of these assets at the balance sheet date. Depreciation on these assets in future years will be attributed to this fund.

**The Saturday Hospital Fund**

Grant funding received from The Saturday Hospital Fund for the Early Intervention Support programme.

**Bridging the Gap Fund**

Grant funding received from Portsmouth County Council.

**National Lottery Community Awards For All Fund**

Grant funding received from the National Lottery Community Fund to provide Covid-19 service user support.

**20. RELATED PARTY DISCLOSURES**

The charitable company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

The charitable company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

During the year donations totalling £568 were made by trustees (31.3.20: £Nil).

**21. ULTIMATE CONTROLLING PARTY**

The charitable company is under the control of its members. No one member has control of the charitable company.

**HEADWAY PORTSMOUTH & SOUTH-EAST  
HAMPSHIRE**

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

**22. SHARE CAPITAL AND LIABILITY OF MEMBERS**

The charitable company is a company limited by guarantee and its members have undertaken to contribute to the assets of the company in the event of it being wound such amounts as may be required not exceeding £10.