

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 2022
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 2022**

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**HEADWAY PORTSMOUTH & SOUTH-EAST
HAMPSHIRE**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

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 2021/22 Headway moved back to offering support through sessions following the easing of COVID-19 restrictions. Sessions were provided at the Mountbatten Centre and in the community. Outreach services, family members' meetings and structured activities were offered. All figures below are for service users from all geographic areas covered by Headway Portsmouth and South East Hampshire.

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 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.

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 2022

ACHIEVEMENT AND PERFORMANCE

Session support

The sessions started back in April 2021 with 62 service users attending sessions in the first month. Numbers were reduced and procedures were put in place to comply with the COVID guidance. Gradually as the restrictions eased and our service users became more comfortable about going outside our numbers increased. By March 2022 our monthly throughput had increased to 429 service users attending our sessions. From June new service users were being invited along to join the sessions and over the year 41 new service users attended at least one session. During the year there were 109 regular service users attending one or more sessions a week with an average of 16 carers attending one of the weekly sessions.

Sessions were provided in Portsmouth, Gosport, and Petersfield areas. The average service user monthly attendance for Headway Portsmouth and South East Hampshire's Social Inclusion Community Outreach programmes was 109 up from 99 last year.

Service User Feedback

Below are some comments from our Service users.

"Fantastic team, have done so much for Karen and my family"

"Well done and thank you for all your support over the last few years"

"Brilliant well done I was so impressed with what you do to help those with ABI when I visited a well-deserved award, I wish we had the same over the border in West Sussex"

"Thank you for all your help you have given me"

"Such a good day with great company thanks to all the ladies who make Wednesdays such fun"

Awards

Winners of the Hampshire and Isle of Wight LTA Communities and Parks Tennis Award

Winners of Peter Grinyer Hampshire and Isle of Wight Innovation Tennis Award

Winners of Regional LTA Communities and Parks Tennis Award

Prestige Award Disability Support Charity of the Year - South England

1 to 1 Support

Headway provides 1 to 1 support for many different needs during the year: -

- Dropping into the office or contacting by other means, where people want to know if we can help them.
- Carers with new service users.
- Assessment of service users - both initial and review assessments with all service users.
- Crisis 1 to 1s around the issues of relationships, benefits, housing, conflict and finance which can result in a referral to another agency. We are seeing big increases in numbers of tribunals and appeals supported, which doubled during the year.

Hospital project

Despite the hospital remaining under immense pressure following 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. There were 169 referrals from the hospital and other health professionals during this period, and 44 enquiries/advice. We assisted 62 service users with their benefits, such as PIP and a further 30 with other support such as applying for a brain injury card, blue badge, bus pass.

Training Courses

A variety of training programmes designed to support individual needs are run with the Tutor working with the individuals enabling them to understand and adjust to the effects of their brain injury, relearn lost skills, learn new skills, employs strategies and achieve personal progression goals at a pace that suits them. The following courses were held:

Brain Injury Awareness no courses ran this year due to the impact of the pandemic

**HEADWAY PORTSMOUTH & SOUTH-EAST
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

Building confidence course - 1 course was held this year with 4 people attending, and one 1:1 course ran

Cognitive Reablement course - 1 course was held with 5 people attending, and three 1:1 courses were run

Fatigue Management course - 5 courses were run in Dec with a total 50 people attending

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: -

"We're so grateful that you've given so much kind extra time and wish you all the very best as well!"

"I'm so grateful for your continued support!"

The Family members / Carers Support Programme

Family members appreciate having the opportunity to talk with others who have been through similar traumatic experiences. To share stories and discuss the challenges of caring for someone is of immense value. There is a range of experience within the group who can help with new contacts and are available to meet on an individual basis either by phone or 1-2-1 for a coffee and chat, with an invitation to join the groups if and when ready.

During the pandemic the group met at Northney Farm Tea Rooms, Hayling Island and they enjoyed the opportunity to meet in a normal relaxed environment where they could enjoy a coffee and treat in a comfortable atmosphere where they can meet inside during the winter and outdoor during the summer.

Volunteer Support

Volunteers returned to sessions during the year to provide invaluable support and links were resumed with Portsmouth University to encourage students to volunteer with the Charity

Charity Shops

The shops were fully back within the charity for this financial year and contributed extremely well to income.

FINANCIAL REVIEW

Funding

The results for this year show a surplus of £9,741

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 charitable activities expenditure. Budgeted expenditure for the charity for 2022/2023, is £124K.

The target reserves are therefore at least £31,000 in general funds. The reserves are needed to meet the ongoing cost of running the charity, including the shops. The level of free reserves at 31 March 2022 is £39,580 and therefore meet the requirement of 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.

**HEADWAY PORTSMOUTH & SOUTH-EAST
HAMPSHIRE**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

PLANS FOR FUTURE PERIODS

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.

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 6 at the end of the financial year 2021/2022, meet monthly and are responsible for the strategic direction and policy of the charity. The Service Manager also attends 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 shops, and also ensuring that the team continues to develop their skills and working practices in line with good practice.

The trustees supervise the Service 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. 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 have received Headway UK accreditation where our governance was described as 'exemplary'.

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04184335 (England and Wales)

**HEADWAY PORTSMOUTH & SOUTH-EAST
HAMPSHIRE**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

Registered Charity number

1086140

Registered office

Grandstand Suite
Mountbatten Centre
Twyford Avenue
Portsmouth
Hampshire
PO2 9QA

Trustees

S J Bowler	
A Davies	Appointed 19 January 2022
M Lightfoot	Resigned 18 January 2022
M Wornham	Resigned 25 August 2021
W Dunger	
J Steventon-Kiy	
R V Johnson	Appointed 15 September 2021
Jennifer Dallas	Appointed 19 January 2022

The charity continues to be managed by Joanne Dallas, the Service Manager. She also now has responsibility for funding/fundraising.

Independent Examiner

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

Bankers

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

Approved by order of the board of trustees on 16 November 2022 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 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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

17 November 2022

**HEADWAY PORTSMOUTH & SOUTH-EAST
HAMPSHIRE**

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	17,645	-	17,645	81,262
Charitable activities					
Assistance and activities for people with head injuries		71,188	21,978	93,166	84,861
Other trading activities	3	123,059	-	123,059	-
Investment income	4	30	-	30	181
Other income	6	5,449	-	5,449	-
Total		<u>217,371</u>	<u>21,978</u>	<u>239,349</u>	<u>166,304</u>
EXPENDITURE ON					
Raising funds	7	120,736	1,000	121,736	38,301
Charitable activities					
Assistance and activities for people with head injuries	8	87,133	20,739	107,872	101,688
Total		<u>207,869</u>	<u>21,739</u>	<u>229,608</u>	<u>139,989</u>
NET INCOME		9,502	239	9,741	26,315
RECONCILIATION OF FUNDS					
Total funds brought forward		35,341	6,784	42,125	15,810
TOTAL FUNDS CARRIED FORWARD		<u>44,843</u>	<u>7,023</u>	<u>51,866</u>	<u>42,125</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

**HEADWAY PORTSMOUTH & SOUTH-EAST
HAMPSHIRE**

**BALANCE SHEET
31 MARCH 2022**

	Notes	31.3.22 £	31.3.21 £
FIXED ASSETS			
Tangible assets	15	6,100	8,553
Investments	16	1	1
		<u>6,101</u>	<u>8,554</u>
CURRENT ASSETS			
Debtors	17	23,320	25,247
Cash at bank and in hand		59,614	38,851
		<u>82,934</u>	<u>64,098</u>
CREDITORS			
Amounts falling due within one year	18	(37,169)	(30,527)
		<u>45,765</u>	<u>33,571</u>
NET CURRENT ASSETS			
		<u>45,765</u>	<u>33,571</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		51,866	42,125
NET ASSETS		<u>51,866</u>	<u>42,125</u>
FUNDS	21		
Unrestricted funds		44,843	35,341
Restricted funds		7,023	6,784
TOTAL FUNDS		<u>51,866</u>	<u>42,125</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 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 2022**

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 16 November 2022 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 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 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 2022**

1. ACCOUNTING POLICIES - continued

Taxation

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

Fund accounting

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

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

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

Hire purchase and leasing commitments

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

Pension costs and other post-retirement benefits

The charitable company 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

	31.3.22	31.3.21
	£	£
Donation from trading company	2,141	7,515
Donations	15,504	21,000
Legacies	-	52,747
	<u>17,645</u>	<u>81,262</u>

The Charity would like to express special thanks to all the Grantmakers, Charitable Trusts and Charitable Foundations for supporting our vital work this year:

- Irwin Mitchell
- Portsmouth City Community Fund
- Hampshire & Isle of Wight Community Foundation (HIWCF)
- Moneybarn & Kenwood Community Fund
- Friends of Emsworth Community Health
- Petersfield Town Council
- Betty Messenger Charitable Foundation
- Henry Smith Charity
- Green Hall Foundation
- Sport England & Versus Arthritis
- Dan Maskell Tennis Foundation
- Hendy Foundation
- Hospital Saturday Fund
- The Edward Gostling Foundation

**HEADWAY PORTSMOUTH & SOUTH-EAST
HAMPSHIRE**

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

3. OTHER TRADING ACTIVITIES

	31.3.22	31.3.21
	£	£
Shop income	120,391	-
Restart grant	2,668	-
	<u>123,059</u>	<u>-</u>

4. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Interest received	<u>30</u>	<u>181</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	31.3.22	31.3.21
Activity	£	£
Grants Assistance and activities for people with head injuries	69,072	78,156
Session income Assistance and activities for people with head injuries	<u>24,094</u>	<u>6,705</u>
	<u>93,166</u>	<u>84,861</u>

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

	31.3.22	31.3.21
	£	£
Hampshire Adult Services	3,464	3,943
Portsmouth City Community Fund	16,456	13,000
People's Health Trust	1,509	5,282
Other grants (below £1,000)	4,253	9,227
Co-Operative Community Fund	-	3,147
The Henry Smith Charity	5,833	-
Petersfield Town Council	1,000	1,500
Friends of Emsworth Hospitals	2,273	1,015
Moneybarn	-	3,911
Edward Gostling Foundation	4,167	9,333
Garfield Weston Foundation	-	5,382
National Lottery Community Fund grant	-	9,859
Good Things Foundation	3,920	1,434
We're All Together Fund – HIWCF Major Donor	-	6,862
National Emergency Trust (NET)	14,312	4,261
HIWCF - Kenwood Community Fund	1,800	-
SHF Early Intervention	2,000	-
Charities Health Foundation	1,920	-
Green Hall Foundation	1,667	-
Hendy Foundation	1,092	-
Versus Arthritis	3,406	-
	<u>69,072</u>	<u>78,156</u>

**HEADWAY PORTSMOUTH & SOUTH-EAST
HAMPSHIRE**

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

6. OTHER INCOME

	31.3.22	31.3.21
	£	£
Coronavirus Job Retention Scheme grant	4,749	-
Training courses	700	-
	<u>5,449</u>	<u>-</u>

7. RAISING FUNDS

Raising donations and legacies

	31.3.22	31.3.21
	£	£
Staff costs	82,404	19,923
Fundraising costs	502	312
Legal and professional fees	-	18,066
Other shop costs	9,456	-
Shop rent and service charges	29,374	-
	<u>121,736</u>	<u>38,301</u>

8. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 9) £	Support costs (see note 10) £	Totals £
Assistance and activities for people with head injuries	<u>59,373</u>	<u>48,499</u>	<u>107,872</u>

9. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.22	31.3.21
	£	£
Staff costs	51,049	56,551
Drop in and activity costs	4,615	1,641
Staff travel	3,709	5,204
Volunteer expenses	-	105
	<u>59,373</u>	<u>63,501</u>

**HEADWAY PORTSMOUTH & SOUTH-EAST
HAMPSHIRE**

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

10. SUPPORT COSTS

	Other £	Governance costs £	Totals £
Assistance and activities for people with head injuries	46,889	1,610	48,499
	<u>46,889</u>	<u>1,610</u>	<u>48,499</u>

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

Other

	31.3.22	31.3.21
	Assistance and activities for people with head injuries	Total activities
	£	£
Wages	5,802	12,914
Rent and service charges	7,595	790
Insurance	1,237	197
Light and heat	1,526	45
Telephone	1,135	1,461
Postage and stationery	504	1,164
Miscellaneous expenses	2,627	766
Training and books	3,805	779
Affiliation fees	641	107
Computer expenses	4,757	2,748
Bank charges	717	78
Bookkeeping and payroll processing	14,091	12,392
Depreciation of tangible fixed assets	2,452	3,306
	<u>46,889</u>	<u>36,747</u>

Governance costs

	31.3.22	31.3.21
	Assistance and activities for people with head injuries	Total activities
	£	£
Accountancy fees	980	770
Legal and professional fees	630	670
	<u>1,610</u>	<u>1,440</u>

**HEADWAY PORTSMOUTH & SOUTH-EAST
HAMPSHIRE**

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

11. NET INCOME/(EXPENDITURE)

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

	31.3.22	31.3.21
	£	£
Depreciation - owned assets	2,453	3,305
Other operating leases	7,595	790
Independent examination - Gibson Whitter	980	770
	<u> </u>	<u> </u>

12. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

During the year no trustee (31.3.21: none) was reimbursed for out of pocket expenses.

13. STAFF COSTS

	31.3.22	31.3.21
	£	£
Wages and salaries	133,930	87,159
Social security costs	4,277	1,754
Other pension costs	1,048	475
	<u> </u>	<u> </u>
	<u>139,255</u>	<u>89,388</u>

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

	31.3.22	31.3.21
Charitable	5	4
Raising funds	5	1
	<u> </u>	<u> </u>
	<u>10</u>	<u>5</u>

The full time equivalent number of employees was 6 (31.3.21: 3).

No employees received emoluments in excess of £60,000 (31.3.21: none).

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	78,862	2,400	81,262
Charitable activities			
Assistance and activities for people with head injuries	70,002	14,859	84,861
Investment income	181	-	181
	<u> </u>	<u> </u>	<u> </u>
Total	<u>149,045</u>	<u>17,259</u>	<u>166,304</u>

**HEADWAY PORTSMOUTH & SOUTH-EAST
HAMPSHIRE**

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

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
EXPENDITURE ON			
Raising funds	38,301	-	38,301
Charitable activities			
Assistance and activities for people with head injuries	89,285	12,403	101,688
Total	127,586	12,403	139,989
NET INCOME	21,459	4,856	26,315
RECONCILIATION OF FUNDS			
Total funds brought forward	13,881	1,929	15,810
TOTAL FUNDS CARRIED FORWARD	35,340	6,785	42,125

15. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2021 and 31 March 2022	22,834	17,445	40,279
DEPRECIATION			
At 1 April 2021	18,016	13,710	31,726
Charge for year	960	1,493	2,453
At 31 March 2022	18,976	15,203	34,179
NET BOOK VALUE			
At 31 March 2022	3,858	2,242	6,100
At 31 March 2021	4,818	3,735	8,553

16. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 April 2021 and 31 March 2022	1
NET BOOK VALUE	
At 31 March 2022	1
At 31 March 2021	1

There were no investment assets outside the UK.

**HEADWAY PORTSMOUTH & SOUTH-EAST
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

16. FIXED ASSET INVESTMENTS - continued

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

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 ran two charity shops until 31 March 2021 when the activities came back within the charity. The company was dormant in the year ended 31 March 2022.

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade debtors	17,484	3,163
Other debtors	2,891	19,702
VAT	855	-
Prepayments	2,090	2,382
	<u>23,320</u>	<u>25,247</u>

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade creditors	3,226	2,814
Social security and other taxes	2,115	1,888
Other creditors	211	120
Deferred income	29,071	23,986
Accrued expenses	2,546	1,719
	<u>37,169</u>	<u>30,527</u>

Deferred income carried forward at 31 March 2022 primarily relates to grant funding for future periods.

	31.3.22	31.3.21
	£	£
Brought forward	23,986	5,793
Released to incoming resources in year	(23,986)	(5,793)
Income deferred in year	29,071	23,986
	<u>29,071</u>	<u>23,986</u>

**HEADWAY PORTSMOUTH & SOUTH-EAST
HAMPSHIRE**

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

19. LEASING AGREEMENTS

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

	31.3.22 £	31.3.21 £
Within one year	28,750	27,750
Between one and five years	62,500	22,500
	<u>91,250</u>	<u>50,250</u>

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
Fixed assets	5,262	838	6,100	8,553
Investments	1	-	1	1
Current assets	76,749	6,185	82,934	64,098
Current liabilities	(37,169)	-	(37,169)	(30,527)
	<u>44,843</u>	<u>7,023</u>	<u>51,866</u>	<u>42,125</u>

21. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	35,341	9,502	44,843
Restricted funds			
SEIF fund	1,664	(204)	1,460
The Hospital Saturday Fund	2,167	3,396	5,563
Bridging the Gap	2,953	(2,953)	-
	<u>6,784</u>	<u>239</u>	<u>7,023</u>
TOTAL FUNDS	<u>42,125</u>	<u>9,741</u>	<u>51,866</u>

**HEADWAY PORTSMOUTH & SOUTH-EAST
HAMPSHIRE**

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

21. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	217,371	(207,869)	9,502
Restricted funds			
SEIF fund	-	(204)	(204)
The Hospital Saturday Fund	3,600	(204)	3,396
Bridging the Gap	17,378	(20,331)	(2,953)
Betty Messenger	1,000	(1,000)	-
	<u>21,978</u>	<u>(21,739)</u>	<u>239</u>
TOTAL FUNDS	<u>239,349</u>	<u>(229,608)</u>	<u>9,741</u>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	13,881	21,460	35,341
Restricted funds			
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>
TOTAL FUNDS	<u>15,810</u>	<u>26,315</u>	<u>42,125</u>

**HEADWAY PORTSMOUTH & SOUTH-EAST
HAMPSHIRE**

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

21. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	149,045	(127,585)	21,460
Restricted funds			
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>
TOTAL FUNDS	<u>166,304</u>	<u>(139,989)</u>	<u>26,315</u>

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.

Betty Messenger

Grand funding received from Betty Messenger to provide telephone and face to face support to users after the Covid-19 pandemic.

**HEADWAY PORTSMOUTH & SOUTH-EAST
HAMPSHIRE**

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

22. 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 £Nil were made by trustees (31.3.21: £568).

23. ULTIMATE CONTROLLING PARTY

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

24. 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.