

**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 2025**  
**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 2025**

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**HEADWAY PORTSMOUTH & SOUTH-EAST  
HAMPSHIRE**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2025**

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 2025. 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 2024/25 Headway continued to offer support through sessions 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.

**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 2025

### ACHIEVEMENTS AND PERFORMANCE

#### Session support

We currently have 130 Service Users (SU) attending one or more of our outreach sessions in either Portsmouth, Gosport, or Petersfield, with an average of 19 carers attending one of the weekly sessions. By March 2025 our monthly throughput was 467 service users attending our sessions throughout the month, which was up the same as last year. New service users continued to be invited along to join the sessions and the average service user monthly attendance for Headway Portsmouth and South East Hampshire's Social Inclusion Community Outreach programmes was up by 4 from last year to 130.

#### Service User Feedback

It has never been easy for me to open up about the depression and anxiety, how the pain effects those and my day to day life and how this all effects those around me, but I am getting better at it and have a better understanding of it, thanks to you, Headway I wanted you to know that I really appreciate all the help, support and advice you have given me and how much our catch-ups mean to me and how much they have helped.

It cannot be easy to adjust the assistance that you provide to every person or family that comes your way and I felt that you had exactly the right approach.

It's all down to you recognising my desperation (by emailing on Xmas Day) and knowing what questions to ask of who!

#### Awards

Headway Portsmouth and South East Hampshire had the privilege of being nominated to receive a Civic Award, which is a local honour to recognise outstanding service or achievement and were invited to attend the Annual Mayor Making event at the Guildhall to receive the award.

The following citation was read out at the event:

"In recognition of the vital support given to the people of Portsmouth suffering brain injury, the dedication and tireless work of a small team helping people through participation and engagement to improve their quality of life, wellbeing, outcomes and have a positive impact on people's lives."

#### 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 also seeing big increases in numbers of tribunals and appeals supported.

#### Hospital project

Despite the hospital remaining under immense pressure 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. We are part way through the 3 years of National Lottery funding that was awarded in June 2023 for a part-time employee to oversee the Outreach Programme. There were 228 referrals from the hospital and other health professionals during this period, a 37% increase from last year, which demonstrates the need for the second staff member to help in this area along with 60 enquiries/advice. We are currently still supporting 92 of them until they are ready to join one of our outreach sessions or do not require any further support from Headway.

Part of the service we provide is offering advice and information for people who have sustained a brain injury and assist in the following areas:

- **Benefits** - PIP, Attendance Allowance, Universal Credit, Employment Support Allowance
- **Travel** - blue badge parking permits, bus passes, travel schemes
- **Cards** - Brain injury card
- **Information** - Headway UK, advice leaflets, support & information
- **Brain Injury Courses** - Brain injury Awareness, Confidence Building, Communication & Behavioural

## **HEADWAY PORTSMOUTH & SOUTH-EAST HAMPSHIRE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025**

#### **- A listening ear and coffee**

Over the year we supported a monthly average of 12 individuals affected by brain injury whilst as an inpatient at the QA Hospital and then on discharge we continued their journey until they were ready to move into the community and attend one of our outreach sessions.

We provided an initial meet and greet service to 87 individuals, assisted 131 people with their benefits such as PIP, AA, UC and ESA and supported another 23 with their Blue Badge, Brain Injury Card, Bus Pass etc.

#### **Training Courses**

We continue to offer training and the Cognitive Reablement Programme included practical support sessions and activities that support personal safety, improved communication, improved behavioural and relationship skills and improved executive function, skills that have been lost because of brain injury. With this programme we were able to provide much needed support by assisting new Service Users in improving their skills, health, and wellbeing, building confidence and self-esteem, in a relaxed, supported, and safe secure, online format, hosted and facilitated by a skilled tutor with extensive knowledge of brain injury.

**Brain Injury Awareness** - 4 Brain Injury Awareness (BIA) courses for service users' families, friends and carers were run, one in April with 11 attendees, one in June with 10 attendees, one in October with 9 attendees, and one in January 2025 with 12 attendees. We continue to offer free places on this course to QA Hospital staff and over this period 17 staff members from the QA Hospital attended one of these courses.

**Cognitive Reablement course** - We ran one course with 6 attendees.

#### **Feedback on Training Courses**

Very interesting interactive - trainer very knowledgeable  
Very nice training helpful and loads of knowledge for those of us who work in hospital  
More information about location otherwise everything fantastic  
Excellent training the activities were good and helped to explain things

#### **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.

#### **Volunteer Support**

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

#### **Charity Shops**

The shops once again contributed extremely well to income.

# **HEADWAY PORTSMOUTH & SOUTH-EAST HAMPSHIRE**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025**

### **FINANCIAL REVIEW**

#### **Funding**

The results for this year show a surplus of £3,556 (2024: £16,819).

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 2025/26 is £206,000 excluding shop expenditure.

The target reserves are therefore at least £51,500 in general funds with an upper target of £103,000. The reserves are needed to meet the ongoing cost of running the charity, including the shops. The present level of free reserves is £90,023, and therefore there are sufficient funds to meet the reserves policy.

Budget projections have been prepared for the forthcoming year, which demonstrate that the free reserves position of the charity should not deteriorate significantly 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.

### **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 4 at the end of the financial year 2024/25, meet monthly and are responsible for the strategic direction and policy of the charity. The CEO also attends each meeting. The operational day to day running, administration and organisation is undertaken by the CEO who is overseen by the trustees. The CEO 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 CEO.

**HEADWAY PORTSMOUTH & SOUTH-EAST  
HAMPSHIRE**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2025**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**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. 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 a Disclosure and Barring Service (DBS) check.

**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  
W Dunger  
J Steventon-Kiy                      - resigned 16 February 2025  
R V Johnson  
Jennifer Dallas

The charity continues to be managed by Joanne Dallas, the CEO, who also has responsibility for funding/fundraising.

**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 2025**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Bankers**

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

Approved by order of the board of trustees on 19 November 2025 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 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 your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

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

Gavin Whitter  
The Institute of Chartered Accountants in England and Wales

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

10 December 2025

**HEADWAY PORTSMOUTH & SOUTH-EAST  
HAMPSHIRE**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	19,130	-	19,130	8,685
<b>Charitable activities</b>	5				
Assistance and activities for people with head injuries		71,527	62,472	133,999	128,852
Other trading activities	3	158,243	-	158,243	153,970
Investment income	4	23	-	23	31
<b>Total</b>		<u>248,923</u>	<u>62,472</u>	<u>311,395</u>	<u>291,538</u>
<b>EXPENDITURE ON</b>					
Raising funds	6	163,552	-	163,552	142,815
<b>Charitable activities</b>	7				
Assistance and activities for people with head injuries		83,700	60,587	144,287	131,904
<b>Total</b>		<u>247,252</u>	<u>60,587</u>	<u>307,839</u>	<u>274,719</u>
<b>NET INCOME</b>		1,671	1,885	3,556	16,819
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		89,885	3,441	93,326	76,507
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>91,556</u></u>	<u><u>5,326</u></u>	<u><u>96,882</u></u>	<u><u>93,326</u></u>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

**HEADWAY PORTSMOUTH & SOUTH-EAST  
HAMPSHIRE**

**BALANCE SHEET  
31 MARCH 2025**

	Notes	31.3.25 £	31.3.24 £
<b>FIXED ASSETS</b>			
Tangible assets	14	3,410	4,734
<b>CURRENT ASSETS</b>			
Debtors	15	8,092	9,781
Cash at bank		142,795	128,399
		<u>150,887</u>	<u>138,180</u>
<b>CREDITORS</b>			
Amounts falling due within one year	16	(57,415)	(49,588)
<b>NET CURRENT ASSETS</b>		<u>93,472</u>	<u>88,592</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		96,882	93,326
<b>NET ASSETS</b>		<u>96,882</u>	<u>93,326</u>
<b>FUNDS</b>	19		
Unrestricted funds		91,556	89,885
Restricted funds		5,326	3,441
<b>TOTAL FUNDS</b>		<u>96,882</u>	<u>93,326</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 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.

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 19 November 2025 and were signed on its behalf by:

Ms S J Bowler - Trustee

The notes form part of these financial statements

**HEADWAY PORTSMOUTH & SOUTH-EAST  
HAMPSHIRE**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**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 2025**

**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**

	31.3.25	31.3.24
	£	£
Donations	19,130	8,685
	<u>          </u>	<u>          </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:

Garfield Weston  
National Lottery  
Awards for All  
Portsmouth City Council  
HIWCF - MoneyBarn  
HIWCF - Portsmouth  
HIWCF - Hampshire Playing Fields  
EHDC Supporting Communities Fund  
Friends of Emsworth  
Petersfield Lion Club  
Petersfield Town Council  
Sport England Movement Fund  
Shroder Charity Trust

**HEADWAY PORTSMOUTH & SOUTH-EAST  
HAMPSHIRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025**

**3. OTHER TRADING ACTIVITIES**

	31.3.25	31.3.24
	£	£
Shop income	158,243	153,970
	<u>158,243</u>	<u>153,970</u>

**4. INVESTMENT INCOME**

	31.3.25	31.3.24
	£	£
Interest received	23	31
	<u>23</u>	<u>31</u>

**5. INCOME FROM CHARITABLE ACTIVITIES**

	31.3.25	31.3.24
	£	£
Grants		
Activity		
Assistance and activities for people with head injuries	98,477	90,199
Session income		
Assistance and activities for people with head injuries	35,522	38,653
	<u>133,999</u>	<u>128,852</u>

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

	31.3.25	31.3.24
	£	£
Hampshire Adult Services	533	1,567
Portsmouth City Community Fund	8,000	8,000
People's Health Trust	-	3,748
Other grants (below £1,000)	1,100	4,181
Hampshire and Isle of Wight Community Foundation	10,678	15,299
The Hospital Saturday Fund	3,000	-
Petersfield Town Council	614	136
Friends of Emsworth Hospitals	1,440	576
East Hampshire District Council	4,423	1,092
Garfield Weston Foundation	3,750	-
National Lottery Community Fund grant	58,939	39,794
Energise Me	-	6,939
South Western Railway	-	8,867
Hive Portsmouth	1,000	-
Schroder Charity Trust	3,000	-
Sported Foundation	2,000	-
	<u>98,477</u>	<u>90,199</u>

**HEADWAY PORTSMOUTH & SOUTH-EAST  
HAMPSHIRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025**

**6. RAISING FUNDS**

**Raising donations and legacies**

	31.3.25 £	31.3.24 £
Staff costs	115,569	92,492
Fundraising costs	389	626
Other shop costs	16,043	17,842
Shop rent and service charges	31,551	31,855
	<u>163,552</u>	<u>142,815</u>

**7. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 8) £	Support costs (see note 9) £	Totals £
Assistance and activities for people with head injuries	<u>91,332</u>	<u>52,955</u>	<u>144,287</u>

**8. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	31.3.25 £	31.3.24 £
Staff costs	68,479	63,521
Drop in and activity costs	16,120	13,368
Staff travel	6,733	4,940
	<u>91,332</u>	<u>81,829</u>

**9. SUPPORT COSTS**

	Other £	Governance costs £	Totals £
Assistance and activities for people with head injuries	<u>51,980</u>	<u>975</u>	<u>52,955</u>

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

**Other**

	31.3.25 Assistance and activities for people with head injuries £	31.3.24 Total activities £
Wages	8,326	7,571
Rent and service charges	7,824	7,366
Insurance	4,395	1,825
Carried forward	<u>20,545</u>	<u>16,762</u>

**HEADWAY PORTSMOUTH & SOUTH-EAST  
HAMPSHIRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025**

**9. SUPPORT COSTS - continued**

**Other - continued**

	31.3.25 Assistance and activities for people with head injuries £	31.3.24  Total activities £
Brought forward	20,545	16,762
Telephone	516	1,477
Postage and stationery	798	966
Miscellaneous expenses	950	2,251
Training and books	1,755	1,648
Affiliation fees	185	10
Computer expenses	6,023	5,584
Bank charges	2,143	957
Bookkeeping and payroll processing	15,725	15,075
Depreciation of tangible fixed assets	1,324	2,219
Irrecoverable VAT	2,016	2,150
Loss on disposal of subsidiary	-	1
	<u>51,980</u>	<u>49,100</u>

**Governance costs**

	31.3.25 Assistance and activities for people with head injuries £	31.3.24  Total activities £
Accountancy fees	<u>975</u>	<u>975</u>

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

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

	31.3.25 £	31.3.24 £
Depreciation - owned assets	1,324	2,218
Other operating leases	7,824	7,366
Deficit on disposal of fixed assets	-	1
Independent examination - Gibson Whitter	<u>975</u>	<u>975</u>



**HEADWAY PORTSMOUTH & SOUTH-EAST  
HAMPSHIRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025**

**11. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**Trustees' expenses**

During the year no trustee (31.3.24: none) was reimbursed for out of pocket expenses.

**12. STAFF COSTS**

	31.3.25 £	31.3.24 £
Wages and salaries	185,457	156,512
Social security costs	4,646	5,116
Other pension costs	2,271	1,956
	<u>192,374</u>	<u>163,584</u>

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

	31.3.25	31.3.24
Charitable	7	7
Raising funds	5	4
	<u>12</u>	<u>11</u>

The full time equivalent number of employees was 7 (31.3.24: 7).

No employees received emoluments in excess of £60,000 (31.3.24: none).

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

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	8,685	-	8,685
<b>Charitable activities</b>			
Assistance and activities for people with head injuries	76,598	52,254	128,852
Other trading activities	153,970	-	153,970
Investment income	31	-	31
<b>Total</b>	<u>239,284</u>	<u>52,254</u>	<u>291,538</u>
<b>EXPENDITURE ON</b>			
Raising funds	142,815	-	142,815
<b>Charitable activities</b>			
Assistance and activities for people with head injuries	78,678	53,226	131,904
<b>Total</b>	<u>221,493</u>	<u>53,226</u>	<u>274,719</u>

**HEADWAY PORTSMOUTH & SOUTH-EAST  
HAMPSHIRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025**

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

	Unrestricted funds £	Restricted funds £	Total funds £
<b>NET INCOME/(EXPENDITURE)</b>	17,791	(972)	16,819
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	72,094	4,413	76,507
 <b>TOTAL FUNDS CARRIED FORWARD</b>	<u>89,885</u>	<u>3,441</u>	<u>93,326</u>

**14. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2024 and 31 March 2025	<u>22,834</u>	<u>20,775</u>	<u>43,609</u>
 <b>DEPRECIATION</b>			
At 1 April 2024	20,380	18,495	38,875
Charge for year	491	833	1,324
At 31 March 2025	<u>20,871</u>	<u>19,328</u>	<u>40,199</u>
 <b>NET BOOK VALUE</b>			
At 31 March 2025	<u>1,963</u>	<u>1,447</u>	<u>3,410</u>
At 31 March 2024	<u>2,454</u>	<u>2,280</u>	<u>4,734</u>

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

	31.3.25 £	31.3.24 £
Trade debtors	669	2,279
Other debtors	3,389	2,916
VAT	1,240	1,048
Prepayments	2,794	3,538
	<u>8,092</u>	<u>9,781</u>

**HEADWAY PORTSMOUTH & SOUTH-EAST  
HAMPSHIRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025**

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

	31.3.25	31.3.24
	£	£
Trade creditors	3,389	6,081
Social security and other taxes	2,391	1,842
Other creditors	486	279
Deferred income	47,840	38,285
Accrued expenses	3,309	3,101
	<u>57,415</u>	<u>49,588</u>

Deferred income carried forward at 31 March 2025 primarily relates to grant funding for future periods.

	31.3.25	31.3.24
	£	£
Brought forward	38,285	24,360
Released to incoming resources in year	(38,285)	(24,360)
Income deferred in year	47,840	38,285
	<u>47,840</u>	<u>38,285</u>
Carried forward	<u>47,840</u>	<u>38,285</u>

**17. LEASING AGREEMENTS**

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

	31.3.25	31.3.24
	£	£
Within one year	29,250	21,250
Between one and five years	13,750	41,250
	<u>43,000</u>	<u>62,500</u>

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

	Unrestricted funds	Restricted funds	31.3.25 Total funds	31.3.24 Total funds
	£	£	£	£
Fixed assets	1,533	1,877	3,410	4,734
Current assets	147,438	3,449	150,887	138,180
Current liabilities	(57,415)	-	(57,415)	(49,588)
	<u>91,556</u>	<u>5,326</u>	<u>96,882</u>	<u>93,326</u>

**HEADWAY PORTSMOUTH & SOUTH-EAST  
HAMPSHIRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025**

**19. MOVEMENT IN FUNDS**

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	89,885	1,671	91,556
<b>Restricted funds</b>			
SEIF fund	1,161	(108)	1,053
The Hospital Saturday Fund	-	2,826	2,826
Big Lottery Fund	2,280	(833)	1,447
	<u>3,441</u>	<u>1,885</u>	<u>5,326</u>
<b>TOTAL FUNDS</b>	<u>93,326</u>	<u>3,556</u>	<u>96,882</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	248,923	(247,252)	1,671
<b>Restricted funds</b>			
SEIF fund	-	(108)	(108)
The Hospital Saturday Fund	3,000	(174)	2,826
National Lottery Community Fund	59,472	(59,472)	-
Big Lottery Fund	-	(833)	(833)
	<u>62,472</u>	<u>(60,587)</u>	<u>1,885</u>
<b>TOTAL FUNDS</b>	<u>311,395</u>	<u>(307,839)</u>	<u>3,556</u>

**Comparatives for movement in funds**

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	72,094	17,791	89,885
<b>Restricted funds</b>			
SEIF fund	1,293	(132)	1,161
Big Lottery Fund	3,120	(840)	2,280
	<u>4,413</u>	<u>(972)</u>	<u>3,441</u>
<b>TOTAL FUNDS</b>	<u>76,507</u>	<u>16,819</u>	<u>93,326</u>

**HEADWAY PORTSMOUTH & SOUTH-EAST  
HAMPSHIRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025**

**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	239,284	(221,493)	17,791
<b>Restricted funds</b>			
SEIF fund	-	(132)	(132)
The Hospital Saturday Fund	3,000	(3,000)	-
National Lottery Community Fund	42,315	(42,315)	-
Energise Me	6,939	(6,939)	-
Big Lottery Fund	-	(840)	(840)
	<u>52,254</u>	<u>(53,226)</u>	<u>(972)</u>
<b>TOTAL FUNDS</b>	<u>291,538</u>	<u>(274,719)</u>	<u>16,819</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 £1,161 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 for the Cognitive Reablement Programme.

**Betty Messenger**

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

**Big Lottery Fund**

Grant funding received from Big Lottery Fund for the purchase of laptops. The laptops were acquired during the year. The balance of £2,280 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.

**Energise Me**

Grant funding received from Energise Me for the Investing in Communities project.

**HEADWAY PORTSMOUTH & SOUTH-EAST  
HAMPSHIRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025**

**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.

**21. ULTIMATE CONTROLLING PARTY**

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

**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.