

COMPANY REGISTRATION NUMBER: 03958445
CHARITY REGISTRATION NUMBER: 1089450

Greater Manchester Head Forward Centre Limited
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2023

Greater Manchester Head Forward Centre Limited

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

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Greater Manchester Head Forward Centre Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name Greater Manchester Head Forward Centre Limited

Charity registration number 1089450

Company registration number 03958445

Principal office and registered office Withington Methodist Church
439 Wilmslow Road
Withington
Manchester
M20 4AN

The trustees R S Rees (Resigned on
16.02.2023)
S S L Pimm (Resigned on
12.10.2022)
J D Reilly
C M Green (Resigned on
11.04.2022)
C Hulbert
A Parker

Company secretary James Reilly (appointed 16.02.2023) and Rachel Rees (Resigned
16.02.2023)

Independent examiner M L Burgess
Simpson Burgess Nash Limited
Chartered Accountants
Empress Business Centre
380 Chester Road
Manchester
M16 9EA

Greater Manchester Head Forward Centre Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Structure, governance and management

Method of Appointment or Election of Trustees

Trustees are appointed by the members. New trustees undertake an induction process in order to brief them on their legal obligations under charity and company law, the structure, activities and processes of the charity and to meet key employees. Trustees are voluntary and receive no remuneration or financial benefit.

Organisational Structure and Decision Making

Headforward is an independent registered charity with a Board of Trustees responsible for major decision-making. The Board has responsibility for the development of services, fundraising, income generation and overseeing the organisation's effectiveness. A rolling development plan agreed by the Board of Trustees and reviewed annually sets out the future intentions of the charity. The centre manager provides quarterly reports to the Board at meetings. Weekly meetings at the centre enable all volunteers and staff to have input into developments and ensure effective communication.

Risk Management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate its exposure to the major risks.

Publicity

Our internet web site www.headforward.org is our main outlet for professional and public information for which we receive favourable comments and feedback. Our brochures are sent out by post and can also be downloaded from our website. We also send our leaflets out via email.

We continue to have links with the Whitworth Art Gallery and the Manchester Museum. We also have a new link with Manchester Football Academy, who come in on a regular basis to carry out with a walking football session with attendees.



Head Forward Centre
Withington Methodist Church
439 Wilmslow Road
Withington
Manchester M20 4AN
tel: 0161 434 2150

hello@headforward.org
www.headforward.org

Greater Manchester Head Forward Centre Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Structure, governance and management *(continued)*

Attendance

From April 2022 to March 2023 we have had a total of 665.

The Centre is open for attendees and activities on Tuesdays, Thursdays and Fridays. On Wednesdays attendees can access the outreach programme provided by the Headway South Manchester and Stockport branch at the Bridgehall community Centre, Siddington Avenue, Stockport. Headway has also been closed due to the pandemic.

The Head Forward Centre continues to welcome enquiries and new referrals from Social Services, Occupational Therapists, private individuals and head injury case managers.

Premises

Our premises are on the ground floor of Withington Methodist Church. The accommodation is well-appointed and provides easy access to all our attendees and support workers although some of our activities are limited due to lack of space. We have signs on the entrance gate and the wall adjacent to our external door to make it easier for people to find us. Due to our intercom not working there has been some issues with the attendees gaining entrance through the carpark entrance doors. We have stuck a notice on the door with the centre number on for them to give us a call if they are arriving on that side so we can let them in.

The security gate and video security camera on the entrance door are very effective safety measures for access to our premises on the Church's ground floor - we can see prospective visitors, and redirect stray visitors to other services which operate from the Church. Our current Head Forward Centre consists of an administration office, an art & craft room (including a computer with internet access), a kitchenette, a relaxation room, a toilet and a main activity area. The main area has space for 1 pool table, which has freed up more space in the centre for group activities such as chair exercise and group discussions. The relaxation room is also used to hold meetings if the administration office is unavailable or unsuitable. The NHS have said they will no longer be funding our place at Withington Methodist Church, we are currently in dispute about this issue and looking at other alternatives.

Health and Safety

Our Health and Safety policy complies with current regulations and the requirements of the Withington Methodist Church. We have had no evacuations due to a fire alarm. Our first aid equipment box is regularly checked. Public, Professional and Trustee Liability Insurance within the Head Forward Centre is provided by Aviva. Under the terms of our present occupation agreement the premises, all our portable electrical appliances, our water supply, heating and lighting costs continue to be checked under the care and management of the former MPCT (in conjunction with the Withington Methodist Church).

Staffing

Karris Goodwin is employed for 22 hours per week as manager of Head Forward Centre and Activities coordinator.

Jill Faulkner is employed for 16.5 hours a week as day organiser and deputy manager.

We also have our two regular volunteers, Keith Davies who volunteers on a Thursday and Lee Gallagher who helps on a Friday.

Greater Manchester Head Forward Centre Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Structure, governance and management *(continued)*

Management committee

Our management committee consists of Karris Goodwin, Jill Faulkner, James Reilly, Andy Parker, Chris Hulbet and Jo Boothroyd. Rachel Rees has now retired as trustee from head Forward.

Volunteers

Keith Davies (member of Headway South Manchester and Stockport branch) and Lee Gallagher continue in their voluntary roles. Lee is also conducting research for his PhD at the Centre. We are grateful for the time our volunteers give us. We also offer short term placements for undergraduate psychology students from Manchester.

All staff and volunteers have been DBS checked.

Objectives and activities

Activities

The daily activity programme continues to be aimed at the needs and concentration levels of the attendees and includes: (a) Arts & Crafts; (b) games such as Pool, Scrabble, Rummikub, crosswords, Sudoku; (c) computer skills with assistance; (d) quizzes; (e) group discussion on psychological and behavioural issues; (f) relaxation; (g) photography projects; (h) special activity days (e.g. Murder Mystery afternoon, Bake Off, cake decorating competition), musical sessions and visits from Manchester Museum. We also do chair exercise which has good responses from attendees. We are also in the process of arranging a Head Forward Trip out. As part of the integrated approach to our activities, on Wednesdays attendees are encouraged to participate in the weekly activities of the Headway South Manchester and Stockport branch which meets at The Bridgehall Community Centre, Siddington Avenue, Stockport. This integrated approach continues to be very popular with many of our attendees and has also encouraged a greater amount of family member involvement. We also had a trip out this year to the garden centre and then out for lunch. The attendees have said they would like to go on another trip, we are in the process of organising another trip.

Attendee Reviews

A brief record of each attendee's activities at the Head Forward Centre is written up each day and at regular intervals, (three/six months) or by request, each attendee meets informally with Karris Goodwin to discuss their attendance at the Head Forward Centre. Where attendees show a particular interest or aptitude, they are encouraged to further this with help from staff and volunteers. We continue to have more male than female attendees.

Fundraising

Fundraising for the whole project remains the responsibility of the GMHFP management committee.

We have received a total amount of £492.41 in donations this year.

The Head Forward Centre is entirely dependent for its survival on revenue raised in various ways: (a) payments received for individual attendees referred by local social services or trustees, (b) donations from families and individuals. The price of the centre has increased from September 2021 from £30.00 to £40.00 for a full day and from £15.00 to £25.00 for half a day.

Greater Manchester Head Forward Centre Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Achievements and performance

Summary:

The Trustees have paid due regard to public benefit in deciding which should be undertaken at the Head Forward Centre.

In pursuance of the aims and objectives set out in our Mission statement and the terms of our Charity Commission registration (No.1089450), the Greater Manchester Head Forward Centre Ltd. (GMHFP) - which uses the working title Head Forward Centre - has fulfilled these objectives in the following ways:

1. By providing a range of social and recreational activities at the Head Forward Centre in order to encourage self-esteem, social rehabilitation and some occupational skills in those attending.
2. By endeavouring to maintain a staff: attendee ratio of 1:3 and in view of the limited space available we limit the number of attendees to a maximum of 12 per day.
3. By increasing awareness within the Greater Manchester area of the existence of the Head Forward Centre and the service it provides via our promotional booklets, website (www.headforward.org) and representation at special interest exhibitions, e.g. conferences and seminars sponsored by local legal firms.
4. By continuing to engage directly with Social Service departments, Occupational Therapy departments and specialised brain injury community service teams throughout the Greater Manchester area, we have maintained our local contacts and improved our referral system with regard to the statutory bodies in the area.
5. By providing volunteering opportunities for Psychology and Speech and Language Therapy students from the University of Manchester and Manchester Metropolitan University and facilitating relevant placements to further their studies and experience.
6. By advising relatives of those head injured people who wish to become attendees at the Head Forward Centre how to access the Social Services referral procedures and providing a continuous link with the local Social Services once referrals have been agreed.

The Head Forward Centre facilities are accepted as a service provider for TBI social rehabilitation by local authority Social Service departments. We receive funding for attendees from Manchester Social Services, Salford Social Services, Stockport Social Services and Tameside Social Services as well as various Case Management companies in the North-west area.

Greater Manchester Head Forward Centre Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Financial review

Reserves Policy

The trustees have established a policy whereby the unrestricted funds, not committed but held by the charity, should be equivalent to twelve months of the resources expended. At this level the trustees feel that they would be able to continue the current activities of the charity. At present the free reserves enable this policy to be maintained.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 7.12.2023 and signed on behalf of the board of trustees by:



J D Reilly
Trustee

Greater Manchester Head Forward Centre Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Greater Manchester Head Forward Centre Limited

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of Greater Manchester Head Forward Centre Limited ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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 - matter of concern identified

I confirm that no other matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



M L Burgess
Associate- Institute of Chartered Accountants in England and Wales
Independent Examiner

Simpson Burgess Nash
Chartered Accountants
Empress Business Centre
380 Chester Road
Manchester
M16 9EA

17/12/2023

Greater Manchester Head Forward Centre Limited

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

		2023	2022
		Unrestricted funds	Total funds
	Note	£	£
Income			
Donations	5	11,362	11,362
Charitable activities	6	50,099	50,099
Other trading activities	7	521	521
Investment income	8	258	258
Other income	9	—	—
Total income		<u>62,240</u>	<u>62,240</u>
Expenditure			
Expenditure on raising funds:			
Costs of raising donations	10	6,053	6,053
Expenditure on charitable activities	11,12	41,000	41,000
Total expenditure		<u>47,053</u>	<u>47,053</u>
Net income/(expenditure) and net movement in funds		<u>15,187</u>	<u>15,187</u>
Reconciliation of funds			
Total funds brought forward		73,531	73,531
Total funds carried forward		<u>88,718</u>	<u>88,718</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 10 to 18 form part of these financial statements.

Greater Manchester Head Forward Centre Limited

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	18	585	–
Current assets			
Debtors	19	9,182	7,292
Cash at bank and in hand		<u>79,851</u>	<u>67,876</u>
		89,033	75,168
Creditors: amounts falling due within one year	20	<u>900</u>	<u>1,637</u>
Net current assets		<u>88,718</u>	<u>73,531</u>
Total assets less current liabilities		<u>88,718</u>	<u>73,531</u>
Net assets		<u>88,718</u>	<u>73,531</u>
Funds of the charity			
Unrestricted funds		<u>88,718</u>	<u>73,531</u>
Total charity funds	22	<u>88,718</u>	<u>73,531</u>

For the year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on, and are signed on behalf of the board by:



J D Reilly
Trustee

The notes on pages 10 to 18 form part of these financial statements.

Greater Manchester Head Forward Centre Limited

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Withington Methodist Church, 439 Wilmslow Road, Withington, Manchester, M20 4AN.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the members are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily available from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis.

Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods. During the year, there were no judgements in applying the accounting policies and key sources of estimation uncertainty which materially affected the financial statements.

Greater Manchester Head Forward Centre Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Fund accounting

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

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income by way of grants, donations and gifts are included when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Cost of generating funds comprise the costs associated with attracting voluntary income; they are allocated to the particular activity where the cost relates directly to that activity and are apportioned on a basis considered appropriate by the trustees.

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

Support/management and administration expenditure comprise all costs incurred in running the charity that are not incurred in the generation of voluntary income and, where relevant, are apportioned on a basis considered appropriate by the trustees.

Rehabilitation centre expenses comprise costs related directly to the charitable activities of the company and, where relevant, are apportioned on a basis considered appropriate by the trustees.

Greater Manchester Head Forward Centre Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Greater Manchester Head Forward Centre Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Taxation

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

4. Limited by guarantee

The Greater Manchester Head Forward Centre Limited is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Greater Manchester Head Forward Centre Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

5. Donations

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
Donations	492	492	7,769	7,769
Gifts				
Gifts - rent at valuation	10,870	10,870	10,870	10,870
	<u>11,362</u>	<u>11,362</u>	<u>18,639</u>	<u>18,639</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Various local councils	50,099	50,099	17,250	17,250

7. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Fundraising events	521	521	324	324

8. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	258	258	67	67

9. Other income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Gain on disposal of tangible fixed assets held for charity's own use	—	—	300	300

Greater Manchester Head Forward Centre Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

10. Costs of raising donations

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Costs of generating charitable income	6,053	6,053	5,346	5,346

11. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Rehabilitation centre	23,696	23,696	20,023	20,023
Support costs	17,304	17,304	17,108	17,108
	41,000	41,000	37,131	37,131

12. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023	Total fund 2022
	£	£	£	£
Rehabilitation centre	23,696	17,304	41,000	37,131

13. Analysis of support costs

	Analysis of support costs	Total 2023	Total 2022
	£	£	£
Staff costs	11,053	11,053	10,898
Premises	4,648	4,648	4,600
Communications and IT	617	617	552
General office	224	224	296
Finance costs	762	762	762
	17,304	17,304	17,759

14. Net income/(expenditure)

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

	2023	2022
	£	£
Depreciation of tangible fixed assets	195	—
Gains on disposal of tangible fixed assets	—	(300)

Greater Manchester Head Forward Centre Limited

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

15. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>575</u>	<u>575</u>

16. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023 £	2022 £
Wages and salaries	29,693	26,871
Employer contributions to pension plans	<u>516</u>	<u>802</u>
	<u>30,209</u>	<u>27,673</u>

The average head count of employees during the year was 2 (2022: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2023 No.	2022 No.
Number of administrative staff	<u>2</u>	<u>2</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

17. Trustee remuneration and expenses

Trustees

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

No expenses were reimbursed to the Trustees in the year.

18. Tangible fixed assets

	Equipment £	Total £
Cost		
At 1 April 2022	—	—
Additions	780	<u>780</u>
At 31 March 2023	<u>780</u>	<u>780</u>
Depreciation		
At 1 April 2022	—	—
Charge for the year	195	<u>195</u>
At 31 March 2023	<u>195</u>	<u>195</u>
Carrying amount		
At 31 March 2023	<u>585</u>	<u>585</u>
At 31 March 2022	<u>—</u>	<u>—</u>

Greater Manchester Head Forward Centre Limited

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

19. Debtors

	2023	2022
	£	£
Trade debtors	-	(125)
Other Debtors	9,182	7,417
	<u>9,182</u>	<u>7,292</u>

20. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	762	1,453
Social security and other taxes	138	184
	<u>900</u>	<u>1,637</u>

21. Pensions and other post-retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £516 (2022: £802).

22. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
General funds	<u>73,531</u>	<u>62,240</u>	<u>(47,053)</u>	<u>88,718</u>

Greater Manchester Head Forward Centre Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

23. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2023
	£	£
Fixed assets	585	585
Current assets	89,033	89,033
Creditors less than 1 year	(900)	(900)
Net assets	88,718	88,718

	Unrestricted Funds	Total Funds 2022
	£	£
Current assets	75,168	75,168
Creditors less than 1 year	(1,637)	(1,637)
Net assets	73,531	73,531

24. Related parties

Other than those disclosed in note 17, there were no related party transactions to report in the year.

Greater Manchester Head Forward Centre Limited

Company Limited by Guarantee

Management Information

Year ended 31 March 2023

The following pages do not form part of the financial statements.

Greater Manchester Head Forward Centre Limited

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Donations	492	7,769
Gifts - rent at valuation	10,870	10,870
	<u>11,362</u>	<u>18,639</u>
Charitable activities		
Various local councils	50,099	17,250
Other trading activities		
Fundraising events	521	324
Investment income		
Bank interest receivable	258	67
Other income		
Gain on disposal of tangible fixed assets held for charity's own use	—	300
	<u>—</u>	<u>—</u>
Total income	<u>62,240</u>	<u>36,580</u>
Expenditure		
Costs of raising donations and legacies		
Wages and salaries	5,948	5,346
Volunteers Expenses	525	—
	<u>6,473</u>	<u>5,346</u>
Expenditure on charitable activities		
Wages and salaries	23,745	21,525
Pension costs	516	802
Rent	10,870	10,870
Repairs and maintenance	60	—
Insurance	1,388	1,343
Legal and professional fees	762	762
Telephone	617	552
Other office costs	641	762
Depreciation	195	—
Bank Charges	79	97
General expenses	1,685	418
Stationery	21	—
	<u>40,579</u>	<u>37,131</u>
Total expenditure	<u>47,052</u>	<u>42,477</u>
Net income/(expenditure)	<u>15,188</u>	<u>(5,897)</u>