

COMPANY REGISTRATION NUMBER: 03958445
CHARITY REGISTRATION NUMBER: 1089450

Greater Manchester Head Forward Centre Limited
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2024

Greater Manchester Head Forward Centre Limited

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2024

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	9
Statement of financial activities (including income and expenditure account)	10
Statement of financial position	11
Notes to the financial statements	12
The following pages do not form part of the financial statements	
Detailed statement of financial activities	23

Greater Manchester Head Forward Centre Limited

Company Limited by Guarantee

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

Year ended 31 March 2024

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 2024.

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 J D Reilly
C Hulbert
A Parker
J Boothroyd (appointed 20.04.23)

Company secretary J D Reilly

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 2024

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 website www.headforward.org is our main outlet for professional and public information about which we receive favourable comments and feedback. Our brochures can be downloaded from our website or sent out by post on request. We also send our information out via email and Linked In and have provided a number of talks raising awareness of our service both online and in person to various organisations including local social workers, rehabilitation teams and the advice service Be Well Manchester.

We continue to have links with the Whitworth Art Gallery, the Manchester Museum and Greater Manchester Football Association, who provide interactive educational sessions at our centre, bringing artefacts, leading craft activities and walking football sessions with attendees. We collaborated with a local specialist neurophysiotherapy practice who provided a programme of 6 workshops over 6 months exploring wellbeing after brain injury and we have developed this into a regular bi-monthly Dru-yoga session on an ongoing basis.



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 2024

Attendance

From April 2023 to March 2024, we have had a total of 636 attendances.

The Centre is open for attendees and activities 10am -3.30pm on Tuesdays, Thursdays and Fridays. On Wednesday's attendees can access the services provided by another brain injury support charity Headway South Manchester and Stockport Branch held at Bridgehall community Centre, Siddington Avenue, Stockport.

Head Forward Centre continues to welcome enquiries and new referrals from Adult Social Care, Occupational therapists, private individuals and Brain Injury Case Managers.

Premises

Our fully accessible premises are on the ground floor of Withington Methodist Church. The accommodation is well-appointed, although some of our activities are limited due to lack of space. We have signs on the entrance gate from the high street and the wall adjacent to our external front door to make it easier for people to find us and will greet attendees at the entrance or in the car park to assist them as needed. We have intercom access to the front entrance and ask attendees to call us if they are arriving via the car park on their first visit so we can meet them at the rear entrance.

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 premises consist of an administration office, an art & craft room, a kitchenette, a relaxation room, and a main activity area and accessible toilet. The main area has 1 pool table, with additional space for group activities such as as chair-based exercises, games and group discussions. The relaxation room is also used to hold meetings if the administration office is unavailable or unsuitable.

The Trustees have now entered into a tenancy at will with the Church to be reviewed quarterly, at a reduced rent of £2,000 per quarter including all utilities, This was a necessity as the local NHS Trust withdrew funding of our rent when their lease ended in October 2023, which is a significant change for the charity to navigate after over 20 years of the previous arrangement being in place. This arrangement will be kept under regular review by the Trustees who will explore alternative options for new premises and will seek to enter into a permanent lease either with the Church or elsewhere, when all potential affordable avenues have been investigated.

Health and Safety

Our Health and Safety policy complies with current Regulations and the requirements of our landlords Withington Methodist Church. We have had no evacuations due to a fire alarm and accidents in this year. Our First Aid equipment box is regularly checked and out of date items replaced and first aid training for staff is refreshed annually. Public, Employers and Trustee Liability Insurance is provided by Aviva. Under the terms of our present occupation agreement at the premises, we will arrange portable electrical appliance checks, and our water supply, heating and lighting installations will continue to be checked and maintained by the management of Withington Methodist Church.

Greater Manchester Head Forward Centre Limited

Company Limited by Guarantee

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

Year ended 31 March 2024

Staffing

Karris Goodwin our Centre Manager who is employed 22 hours a week is currently on maternity leave from September 2023. In her absence our former volunteer Lee Gallagher has been employed to work 16.5 hours a week as activity Co-Ordinator alongside Jill Faulkner who continues to be employed for 16.5 hours a week as Day Organiser and Deputy Manager. Former Trustee Rachel Rees is providing management supervision 10 hours a week during Ms Goodwin's maternity leave.

We had to engage temporary cover via a care agency on a few occasions in October/November 2023 during one staff members long term care/compassionate leave due to the serious illness and subsequent loss of a close family member. Lee Gallagher is leaving to take up a post doctorate research post abroad and plans are underway to recruit his replacement, which will include Daniel Grant moving to be an employee one day a week until he commences his Master's degree in Speech and Language Therapy in September 2024. The Trustees plan to build in some additional employment hours to provide cover for sickness and holiday absences to minimise the need to employ agency staff.

Volunteers

In addition, we have a new regular volunteer Daniel Grant on Fridays. Our longstanding volunteer and one of the founding Trustees Keith Davies has retired. We are very grateful for the support provided by our volunteers.

We have provided 6 week/30 hour total work experience programmes to a number of Psychology students from Manchester Metropolitan University and the University of Manchester.

Management committee

Our management committee consists of employees Karris Goodwin, Jill Faulkner, and the Trustees James Reilly, Andy Parker, Chris Hulbert and Jo Boothroyd.

All staff and volunteers have been DBS checked.

Greater Manchester Head Forward Centre Limited

Company Limited by Guarantee

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

Year ended 31 March 2024

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. Halloween party, Animated Film Festival outing and cafe visit), musical sessions and visits from Manchester Museum. The Well-being Programme, Walking Football and Dru-yoga sessions have a good response 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 Bridgehall Community Centre, Siddington Avenue, Stockport and their outings including their annual trip to a Christmas Pantomime and meal. This integrated approach continues to be very popular with many of our attendees and has also encouraged greater family member involvement.

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. Risk assessments for each attendee are reviewed monthly or more frequently if there is a significant change in attendees' needs. Where attendees show a particular interest or aptitude, such as moving onto external counselling support/voluntary work experience, 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 Trustees with input from the management committee.

We have received a total amount of £1,131.76 in donations this year.

Head Forward Centre is entirely dependent for its survival on revenue raised in various ways: (a) payments received for individual attendees contracted by adult social care or self-funded payments where adult social care funding is not available (b) grants and (c) donations from families and individuals. The price of the centre remains as from September 2021 from £30.00 to £40.00 for a full day and from £15.00 to £25.00 for half a day and will be reviewed by the Trustees and probably increased after this year end.

Greater Manchester Head Forward Centre Limited

Company Limited by Guarantee

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

Year ended 31 March 2024

Achievements and performance

Summary:

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

In pursuance of the aims and objectives set out in our Charity Commission registration (No.1089450), the Greater Manchester Head Forward Centre Ltd- 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 14 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 material, website (www.headforward.org) and awareness presentations to local interested potential referring agencies/professionals.
4. By continuing to engage directly with Adult Social Care departments, and specialised Brain Injury Community Rehabilitation and Stroke teams throughout Greater Manchester, we have maintained our local contacts and improved our referral system with regard to the statutory bodies in the area. We plan to submit a tender for a contract with Manchester City Council as this is introduced later this calendar year.
5. By providing volunteering opportunities for Psychology, Occupational Therapy 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 informing relatives of those survivors of brain injury who wish to become attendees at Head Forward Centre how to access Adult Social Care Contact Centres to seek funding and providing a continuous link with Adult Social Care once funding contracts have been agreed.

Head Forward Centre facilities are accepted as a service provider for acquired brain injury day services promoting social rehabilitation by local authority Adult Social Care departments. We receive funding for attendees from Manchester City Council, Stockport MBC, Tameside MBC and Trafford MBC, as well as from Case Managers in the North-West.

Greater Manchester Head Forward Centre Limited

Company Limited by Guarantee

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

Year ended 31 March 2024

Financial review

Finance

The trustees continues to monitor the charity's finances closely and meet regularly to oversee spending and budgeting. The net deficit for the year amounted to £1,469 (2023 - net surplus £15,187) and reserves stand at £87,249 (2023 - £88,718).

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.

Statement of trustees' responsibilities

The trustees (who are also directors of United Kingdom Acquired Brain Injury Forum for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice. Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

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

Greater Manchester Head Forward Centre Limited

Company Limited by Guarantee

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

Year ended 31 March 2024

The trustees' annual report was approved on 2/12/2024 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 2024

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 2024.

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 Limited
Chartered Accountants
Empress Business Centre
380 Chester Road
Manchester
M16 9EA

03/12/24

Greater Manchester Head Forward Centre Limited

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

		Unrestricted funds	2024 Restricted funds	Total funds	2023 Total funds
	Note	£	£	£	£
Income					
Donations	5	7,132	400	7,532	11,362
Charitable activities	6	42,952	—	42,952	50,099
Other trading activities	7	475	—	475	521
Investment income	8	1,249	—	1,249	258
Total income		<u>51,808</u>	<u>400</u>	<u>52,208</u>	<u>62,240</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations	9	4,446	—	4,446	6,053
Expenditure on charitable activities	10,11	48,831	400	49,231	41,000
Total expenditure		<u>53,277</u>	<u>400</u>	<u>53,677</u>	<u>47,053</u>
Net (expenditure)/income and net movement in funds		<u>(1,469)</u>	<u>—</u>	<u>(1,469)</u>	<u>15,187</u>
Reconciliation of funds					
Total funds brought forward		88,718	—	88,718	73,531
Total funds carried forward		<u>87,249</u>	<u>—</u>	<u>87,249</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 12 to 21 form part of these financial statements.

Greater Manchester Head Forward Centre Limited

Company Limited by Guarantee

Statement of Financial Position

31 March 2024

	Note	2024 £	£	2023 £
Fixed assets				
Tangible fixed assets	17		390	585
Current assets				
Debtors	18	10,919		9,182
Cash at bank and in hand		80,781		79,851
		91,700		89,033
Creditors: amounts falling due within one year	19	4,841		900
Net current assets			86,859	88,133
Total assets less current liabilities			87,249	88,718
Net assets			87,249	88,718
Funds of the charity				
Unrestricted funds			87,249	88,718
Total charity funds	21		87,249	88,718

For the year ending 31 March 2024 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

02.12.2024 and are signed on behalf of the board by:


J D Reilly
Trustee

The notes on pages 12 to 21 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 2024

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 2024

3. Accounting policies *(continued)*

Fund accounting

Fund accounting is applied to any restricted income that is received in the year. The restricted income is allocated to specific expenditure as per the terms of the donor.

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 2024

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:

Equipment - 25% straight line

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.

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.

Greater Manchester Head Forward Centre Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

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 2024

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	1,132	–	1,132
Gifts			
Gifts - rent at valuation	6,000	–	6,000
Grants			
Grants receivable	–	400	400
	<u>7,132</u>	<u>400</u>	<u>7,532</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	492	–	492
Gifts			
Gifts - rent at valuation	10,870	–	10,870
	<u>11,362</u>	<u>–</u>	<u>11,362</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Various local councils	<u>42,952</u>	<u>42,952</u>	<u>50,099</u>	<u>50,099</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Fundraising events	<u>475</u>	<u>475</u>	<u>521</u>	<u>521</u>

8. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	<u>1,249</u>	<u>1,249</u>	<u>258</u>	<u>258</u>

Greater Manchester Head Forward Centre Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

9. Costs of raising donations

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Costs of generating income	<u>4,446</u>	<u>4,446</u>	<u>6,053</u>	<u>6,053</u>

10. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Rehabilitation centre	25,782	400	26,182
Support costs	<u>23,049</u>	<u>—</u>	<u>23,049</u>
	<u>48,831</u>	<u>400</u>	<u>49,231</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Rehabilitation centre	23,696	—	23,696
Support costs	<u>17,304</u>	<u>—</u>	<u>17,304</u>
	<u>41,000</u>	<u>—</u>	<u>41,000</u>

11. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2024	Total fund 2023
	£	£	£	£
Rehabilitation centre	<u>26,182</u>	<u>23,049</u>	<u>49,231</u>	<u>41,000</u>

12. Analysis of support costs

	Analysis of support costs	Total 2024	Total 2023
	£	£	£
Staff costs	15,044	15,044	11,053
Premises	5,880	5,880	4,648
Communications and IT	676	676	617
General office	567	567	224
Finance costs	<u>882</u>	<u>882</u>	<u>762</u>
	<u>23,049</u>	<u>23,049</u>	<u>17,304</u>

Greater Manchester Head Forward Centre Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

13. Net (expenditure)/income

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

	2024	2023
	£	£
Depreciation of tangible fixed assets	<u>195</u>	<u>195</u>

14. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>575</u>	<u>575</u>

15. Staff costs

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

	2024	2023
	£	£
Wages and salaries	34,307	29,693
Employer contributions to pension plans	<u>659</u>	<u>516</u>
	<u>34,966</u>	<u>30,209</u>

The average head count of employees during the year was 3 (2023: Nil). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Number of staff – Centre support and activities	<u>3</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

16. Trustee remuneration and expenses

Trustees

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

Greater Manchester Head Forward Centre Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

17. Tangible fixed assets

	Equipment £	Total £
Cost		
At 1 April 2023 and 31 March 2024	780	780
Depreciation		
At 1 April 2023	195	195
Charge for the year	195	195
At 31 March 2024	390	390
Carrying amount		
At 31 March 2024	390	390
At 31 March 2023	585	585

18. Debtors

	2024 £	2023 £
Other debtors	10,919	9,182
	10,919	9,182

19. Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	4,841	762
Social security and other taxes	—	138
	4,841	900

20. 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 £659 (2023: £516).

Greater Manchester Head Forward Centre Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

21. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
General funds	<u>88,718</u>	<u>51,808</u>	<u>(53,277)</u>	<u>87,249</u>

Restricted funds

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
Restricted Fund	<u>—</u>	<u>400</u>	<u>(400)</u>	<u>—</u>

22. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2024
	£	£
Tangible fixed assets	390	390
Current assets	91,700	91,700
Creditors less than 1 year	<u>(4,841)</u>	<u>(4,841)</u>
Net assets	<u>87,249</u>	<u>87,249</u>

	Unrestricted Funds	Total Funds 2023
	£	£
Tangible fixed assets	585	585
Current assets	89,033	89,033
Creditors less than 1 year	<u>(900)</u>	<u>(900)</u>
Net assets	<u>88,718</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 2024

23. Related parties

Other than those disclosed in note 16, 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 2024

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 2024

	2024 £	2023 £
Income		
Donations		
Donations	1,132	492
Gifts - rent at valuation	6,000	10,870
Grants receivable	400	—
	<u>7,532</u>	<u>11,362</u>
Charitable activities		
Various local councils	<u>42,952</u>	<u>50,099</u>
Other trading activities		
Fundraising events	<u>475</u>	<u>521</u>
Investment income		
Bank interest receivable	<u>1,249</u>	<u>258</u>
Total income	<u>52,208</u>	<u>62,240</u>
Expenditure		
Costs of raising donations		
Wages and salaries	4,446	5,948
Volunteer expenses	—	105
	<u>4,446</u>	<u>6,053</u>
Expenditure on charitable activities		
Subcontracted activities	390	—
Wages and salaries	29,861	23,745
Pension costs	659	516
Rent	8,000	10,870
Repairs and maintenance	—	60
Insurance	1,481	1,388
Legal and professional fees	882	762
Telephone	675	617
Other office costs	427	641
Depreciation	195	195
Bank charges	111	100
General expenses	6,087	1,686
Stationery	463	420
	<u>49,231</u>	<u>41,000</u>
Total expenditure	<u>53,677</u>	<u>47,053</u>
Net (expenditure)/income	<u>(1,469)</u>	<u>15,187</u>