

COMPANY REGISTRATION NUMBER: 03958445  
CHARITY REGISTRATION NUMBER: 1089450

**Greater Manchester Head Forward Centre Limited**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 March 2025**

# **Greater Manchester Head Forward Centre Limited**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 31 March 2025**

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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 2025**

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 2025.

**Reference and administrative details**

<b>Registered charity name</b>	Greater Manchester Head Forward Centre Limited	
<b>Charity registration number</b>	1089450	
<b>Company registration number</b>	03958445	
<b>Principal office and registered office</b>	Withington Methodist Church 439 Wilmslow Road Withington Manchester M20 4AN	
<b>The trustees</b>	J D Reilly C Hulbert A Parker J Boothroyd	(Retired 6 March 2025)
<b>Company secretary</b>	J Reilly	
<b>Independent examiner</b>	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 2025**

#### **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](http://www.headforward.org) and increasingly Head Forward Centre | LinkedIn are our main outlet for professional and public information, and we receive favourable comments and feedback. Our brochures can be downloaded from our website and are sent out by post/email on request. We have provided a number of talks raising awareness of our service both online and in person to various organisations including local social workers, the Greater Manchester Neuro-Rehabilitation Greater Manchester Neurorehabilitation & Integrated Stroke Delivery Network Rehab Subgroup and the North Manchester Community Neuro Rehab and Stoke Team and hosted an information stall at the annual Deputy Day held in Manchester to increase awareness of our service amongst Deputies and solicitors who manage the finances of people needing the Court of Protection.

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 continue to host regular bi-monthly Dru-yoga sessions which are a highlight for many attendees and have started to hold sound bath sessions for relaxation.



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

[hello@headforward.org](mailto:hello@headforward.org)  
[www.headforward.org](http://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 2025**

#### **Attendance**

From April 2024 to March 2025, we have had a total of 579 attendances.

The Centre is open for attendees and activities 10am-3.30pm on Tuesday, Thursday and Friday. On Wednesday 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 SK3 8NR.

Head Forward Centre continues to welcome enquiries and new referrals from Adult Social Care, Occupational therapists, private individuals and Financial Deputies 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 re-direct 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 chair-based exercises, games and group discussions. The relaxation room is also used as a quiet room if attendees need to withdraw and 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. Initially this included all utilities, however from December 2024 due to the increase in energy costs, the church requested a contribution of £200 a quarter to the utility bills from 1st April 2025. This burden of these accommodation costs as last year is a significant ongoing change for the charity to navigate after over 20 years of the previous arrangement being in place and this plus the need to increase staffing levels necessitates a flexible approach to building up attendees' numbers to increase revenue. 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 is reviewed annually by the trustees and staff training provided. It 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 at least annually and more often in the event of maintenance issues, 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 2025**

#### **Staffing.**

Karris Goodwin our Centre Manager who is employed 20 hours a week returned from maternity leave in September 2024. In 2024 Lee Gallagher moved on to take up a post doctorate research post abroad, and Daniel Grant who had been a volunteer progressed to be an employee one day a week until he commenced his Master's degree in Speech and Language Therapy in September 2024. In May 2024 we recruited Jane Weston initially on a temporary basis and since September 2024 on a permanent contract working 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 has continued after Karris Goodwin's return from maternity leave as Development Manager providing 10 hours a week on a consultancy basis.

In addition, we have received support from several student volunteers on placement 6 week/30 hours total providing them with work experience programmes as part of their undergraduate studies in Psychology at Manchester University. One student Heather Young has continued to attend in a voluntary role, specialising in supporting attendees with Art activities. We are very grateful for the support provided by our volunteers.

Due to recruiting an additional staff member and the consultant's role we have been able to avoid engaging any temporary cover via a care agency which had achieved 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.

All staff have training plans which are reviewed regularly and have received training in house including on health and safety and safeguarding, and external training including the Care Certificate, Oliver McGowan Tier 1 Autism training and on first aid (Jill Faulkner and Jane Weston with Karris Goodwin booked in to the First Aid At Work course for next month). Further training is planned for next year including NVQ Diplomas in Adult Care and Tier 2 Oliver McGowan Autism Training.

#### **Management committee.**

Our management committee consists of employees Karris Goodwin, Jill Faulkner, and the Trustees James Reilly, Andy Parker, Chris Hulbert (who retired in March 2025) 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 2025**

#### **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, anagrams; (c) computer skills with assistance; (d) quizzes; (e) group discussion on psychological and behavioural issues; (f) relaxation; (h) special activity days (e.g. Halloween party, film outing and cafe visit, musical sessions and visits from Manchester Museum. The Well-being Programme, Walking Football and Dru-yoga sessions which have now been supplemented by sound bath sessions and intergenerational singing sessions have a very good response from attendees. Outings are being organised on a regular basis, including walks in the local community, to the cinema and Manchester Museum, and the annual Christmas lunch.

As part of the integrated approach to our activities, on Wednesday's 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 risk assessments individually reviewed at regular intervals, (three/six months) and we are introducing regular individual meetings between the manager and each attendee with interaction with their families in addition to further personalise their support at the Head Forward Centre. Risk assessments for each attendee are reviewed 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 £35,420.58 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 increased in accordance with local authority agreed rates from April 2024 to £43.80 for a full day and £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 2025**

#### **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](http://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 successfully completed the tender process for a contract with Manchester City Council on their framework for Day Opportunities and anticipate referrals through their brokerage service to increase as a result and as the citizens needs may be broader than those of our current attendees the service will have to adapt in order to meet these which will be an ongoing these for consideration by the Trustees.
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 supporting prospective attendees and their relatives how to access Adult Social Care Contact Centres to seek funding and providing ongoing links with Adult Social Care once funded placements have been agreed.



# **Greater Manchester Head Forward Centre Limited**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2025**

#### **Financial review**

##### **Finance**

The trustees continue to monitor the charity's finances closely and meet regularly to oversee spending and budgeting. The net surplus for the year amounted to £1,059 (2024 - net deficit £1,469) and reserves stand at £88,308 (2024 - £87,249).

##### **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.

The trustees' annual report was approved on 13.11.2025 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 2025**

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 2025.

#### **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

# Greater Manchester Head Forward Centre Limited

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

		2025	2024
		Unrestricted funds	Total funds
	Note	£	£
<b>Income</b>			
Donations	5	35,421	35,421
Charitable activities	6	32,841	32,841
Other trading activities	7	393	393
Investment income	8	1,741	1,741
<b>Total income</b>		<u>70,396</u>	<u>70,396</u>
<b>Expenditure</b>			
Expenditure on raising funds:			
Costs of raising donations	9	3,574	3,574
Expenditure on charitable activities	10,11	65,763	65,763
<b>Total expenditure</b>		<u>69,337</u>	<u>69,337</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>1,059</u>	<u>1,059</u>
<b>Reconciliation of funds</b>			
Total funds brought forward		87,249	87,249
<b>Total funds carried forward</b>		<u>88,308</u>	<u>88,308</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 11 to 19 form part of these financial statements.

# Greater Manchester Head Forward Centre Limited

## Company Limited by Guarantee

### Statement of Financial Position

31 March 2025

	Note	2025 £	£	2024 £
<b>Fixed assets</b>				
Tangible fixed assets	17		195	390
<b>Current assets</b>				
Debtors	18	6,676		10,919
Cash at bank and in hand		<u>90,203</u>		<u>80,781</u>
		96,879		91,700
<b>Creditors: amounts falling due within one year</b>	19	<u>8,766</u>		<u>4,841</u>
<b>Net current assets</b>			<u>88,113</u>	<u>86,859</u>
<b>Total assets less current liabilities</b>			<u>88,308</u>	<u>87,249</u>
<b>Net assets</b>			<u>88,308</u>	<u>87,249</u>
<b>Funds of the charity</b>				
Unrestricted funds			<u>88,308</u>	<u>87,249</u>
<b>Total charity funds</b>	21		<u>88,308</u>	<u>87,249</u>

For the year ending 31 March 2025 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

13.11.2025, and are signed on behalf of the board by:

  
J D Reilly  
Trustee

The notes on pages 11 to 19 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 2025**

#### **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**

##### **Taxation**

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

##### **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 2025**

#### **3. Accounting policies *(continued)***

##### **Fund accounting**

###### **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**

###### **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**

###### **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 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 2025**

#### **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 2025**

#### **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.

#### **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 2025

#### 5. Donations

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
<b>Donations</b>			
Donations	35,421	—	<b>35,421</b>
<b>Gifts</b>			
Gifts - rent at valuation	—	—	—
<b>Grants</b>			
Grants receivable	(30)	—	<b>(30)</b>
	<u>35,421</u>	<u>—</u>	<u><b>35,421</b></u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Donations</b>			
Donations	1,132	—	1,132
<b>Gifts</b>			
Gifts - rent at valuation	6,000	—	6,000
<b>Grants</b>			
Grants receivable	—	400	400
	<u>7,132</u>	<u>400</u>	<u>7,532</u>

#### 6. Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Various local councils	<u>32,841</u>	<u><b>32,841</b></u>	<u>42,952</u>	<u>42,952</u>

#### 7. Other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Fundraising events	<u>393</u>	<u><b>393</b></u>	<u>475</u>	<u>475</u>

#### 8. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	<u>1,741</u>	<u><b>1,741</b></u>	<u>1,249</u>	<u>1,249</u>

# Greater Manchester Head Forward Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

#### 9. Costs of raising donations

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
	£	£	£	£
Costs of generating income	3,574	<u>3,574</u>	4,446	<u>4,446</u>

#### 10. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2025
	£	£	£
Rehabilitation centre	44,114	—	<u>44,114</u>
Support costs	21,649	—	<u>21,649</u>
	<u>65,763</u>	<u>—</u>	<u>65,763</u>

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

#### 11. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2025	Total fund 2024
	£	£	£	£
Rehabilitation centre	<u>44,114</u>	<u>21,649</u>	<u>65,763</u>	<u>49,231</u>

#### 12. Analysis of support costs

	Total 2025 £	Total 2024 £
Staff costs	11,902	15,044
Premises	6,144	5,880
Communications and IT	2,724	676
General office	45	567
Finance costs	834	882
	<u>21,649</u>	<u>23,049</u>

#### 13. Net income/(expenditure)

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

	2025 £	2024 £
Depreciation of tangible fixed assets	<u>195</u>	<u>195</u>

# Greater Manchester Head Forward Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

#### 14. Independent examination fees

	2025	2024
	£	£
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:

	2025	2024
	£	£
Wages and salaries	42,909	34,307
Employer contributions to pension plans	<u>446</u>	<u>659</u>
	<u>43,355</u>	<u>34,966</u>

The average head count of employees during the year was 3 (2024: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	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 (2024: 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 2025

#### 17. Tangible fixed assets

	Equipment £	Total £
<b>Cost</b>		
At 1 April 2024 and 31 March 2025	780	780
<b>Depreciation</b>		
At 1 April 2024	390	390
Charge for the year	195	195
<b>At 31 March 2025</b>	<b>585</b>	<b>585</b>
<b>Carrying amount</b>		
At 31 March 2025	195	195
At 31 March 2024	390	390

#### 18. Debtors

	2025 £	2024 £
Other debtors	6,676	10,919
	<b>6,676</b>	<b>10,919</b>

#### 19. Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	8,766	4,841

#### 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 £446 (2024: £659).

# Greater Manchester Head Forward Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

#### 21. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2024	Income	Expenditure	At 31 March 2025
	£	£	£	£
General funds	<u>87,249</u>	<u>70,396</u>	<u>(69,337)</u>	<u>88,308</u>

#### 22. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2025
	£	£
Tangible fixed assets	195	195
Current assets	96,879	96,879
Creditors less than 1 year	<u>(8,766)</u>	<u>(8,766)</u>
<b>Net assets</b>	<u>88,308</u>	<u>88,308</u>

	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>
<b>Net assets</b>	<u>87,249</u>	<u>87,249</u>

#### 23. Related parties

Other than those disclosed in note 15, 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 2025**

**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 2025

	2025 £	2024 £
<b>Income</b>		
<b>Donations</b>		
Donations	35,451	1,132
Gifts - rent at valuation	—	6,000
Grants receivable	(30)	400
	<u>35,421</u>	<u>7,532</u>
<b>Charitable activities</b>		
Various local councils	<u>32,841</u>	<u>42,952</u>
<b>Other trading activities</b>		
Fundraising events	<u>393</u>	<u>475</u>
<b>Investment income</b>		
Bank interest receivable	<u>1,741</u>	<u>1,249</u>
<b>Total income</b>	<u>70,396</u>	<u>52,208</u>
<b>Expenditure</b>		
<b>Costs of raising donations</b>		
Wages and salaries	<u>3,574</u>	<u>4,446</u>
<b>Expenditure on charitable activities</b>		
Subcontracted activities	902	390
Wages and salaries	34,744	29,861
Pension costs	446	659
Training costs	4,591	—
Rent	8,105	8,000
Insurance	1,639	1,481
Marketing	1,500	—
Legal and professional fees	2,386	882
Telephone	2,724	675
Other office costs	2,016	427
Depreciation	195	195
Bank charges	63	111
General expenses	45	521
Bad debts	6,314	5,566
Stationery	93	463
	<u>65,763</u>	<u>49,231</u>
<b>Total expenditure</b>	<u>69,337</u>	<u>53,677</u>
<b>Net income/(expenditure)</b>	<u>1,059</u>	<u>(1,469)</u>