

Charity registration number 1102517

Company registration number 04983790 (England and Wales)

HEADWAY SOUTH BUCKS
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

HEADWAY SOUTH BUCKS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

J L Clarke
S Gasper
S Gault
P R Grover
J Hughes-Morgan

Charity number

1102517

Company number

04983790

Principal address

Bourne End Community Centre
Wakeman Road
Bourne End
SL8 5SX

Independent examiner

James Foskett BSc (Hons), FCA, DChA
Cansdales Business Advisers Limited
St Mary's Court
The Broadway
Amersham
Bucks
HP7 0UT

HEADWAY SOUTH BUCKS

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HEADWAY SOUTH BUCKS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their annual report and financial statements for the year ended 31 December 2022.

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

Objectives and activities

The objects of the Charity include 'the rehabilitation and care of persons who have suffered brain injury and who reside in South Buckinghamshire and adjoining counties, through the provision of such services and facilities as are required from time to time for the rehabilitation and relief of such persons, and to relieve the families or persons who have suffered such brain injuries.

The Charity achieves these objects by providing re-enablement services, advice and information to people with brain injury, their families and carers. HSB runs three sessions per week at the Bourne End Community Centre providing a programme of activities to support re-enablement and social interaction. A few times a year, HSB aims to organise events such as theatre trips and visits to places of interest.

Public benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commissions general guidance on public benefit when reviewing the charities aims, objectives and operations. They are of the opinion that the provision of a range of services enables Headway South Bucks to provide public benefit. These services include the provision of activities designed to promote recovery following brain injury, raising awareness of brain injury and providing advice, information and support to their members and their carers.

Grant Making and Fund raising

The Charity follows Headway UK fundraising principles and does not employ any third-party agencies (cold calling, chuggers, mail shots) to elicit donations or funding.

Volunteers

We were fully back to face to face sessions during this period meaning that our volunteers are key to allow us to support our client's individual needs. They help us to ensure that we have the right level of care to ensure a safe environment for all. Volunteers can and do accompany individuals on walks; give extra support to allow clients to take part in a specific activity or exercise; or simply sit with a client and have a chat and cup of tea. We are greatly dependent on our volunteers for the continued success of the organisation, enabling us to support our clients. We very much appreciate their hard work, reliability and dedication. We estimate that our volunteers contributed around 6,800 hours to HSB during 2022.

Achievements and performance

The principal service Headway South Bucks performs in the 'the rehabilitation and care of persons who have suffered brain injury' is the Resource centre which continues to provide a programme of different group activities designed to aid and entertain clients. Since the return to face to face services, we ensure that half of the activities are offered in a large group session. This allows everyone to participate together in activities such as memory or word games like scattergories or word wheel. Quizzes on a variety of subjects are popular too.

Visiting therapists offer sessions such as physio exercises, seated zumba, music therapy and art/craft sessions.

Smaller group activities complete the rest of the session allowing clients to enjoy their particular interests and games such as chess, scrabble, number games. From time to time we organised trips out such as coffee/cake trips to the garden centre and boat trips on the River Thames – all of which were enthusiastically enjoyed by all.

Financial review

In 2021, our income was approximately £81K, in 2022, this increased to £88K - an increase of 9%. However, the 2022 figure, includes an unexpected and unique bequest from the estate of a previous client, and does not represent a sustained or annual income pattern. Without this bequest, the income for 2022 would have been £56K

Expenses have been increased this year by approximately 40% as compared to last year which are mainly due to increase in Staff costs and costs for the running of the centre & property cost.

The trustees actively monitor the financial status of the charity and believe that the charity remains stable, with an appropriate level of reserves and can continue to pursue its objectives without incurring immediate financial difficulties.

HEADWAY SOUTH BUCKS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Reserves policy

In line with Headway UK Policies, the Trustees have established a level of reserves considered to be both reasonable and prudent. The level of reserves are set to enable the Charity to fulfil its obligations in different areas: to operate for a period of 1 year in the event of significant reduction in income/funding; to enable the Charity to meet all financial obligations (rental, staffing costs, creditors) in the event of having to wind up; £5,000 is held in restricted funds to finance the HSB Emergency fund.

Plans for future periods

During this period, there has been an increase in running costs and a reduction in clients attending the service – thus reducing income. The trustees are agreed that continuing to run and enhance services at the Resource Centre is of primary importance, whilst also wishing to help and support a larger client population and geography. The team are currently talking with different organisations across the county to develop ideas regarding types of services that would appeal to other ABI populations.

Structure, governance and management

Governing document

Headway South Bucks is controlled by its governing document and constitutes a limited company, limited by guarantee as defined by the Companies Act 2006. Headway South Bucks became a company limited by guarantee on 3rd December 2003.

Charity constitution

The charity was established on 31 March 2001 and registered as a charity with the Charity Commission with effect from 8 March 2004.

Recruitment and appointment of new trustees

Potential Trustees volunteer to serve as such and after attending several meetings, references are taken, a Disclosure and Barring Service check is conducted and their appointment is proposed and ratified by the Board of Trustees. All trustees are appointed annually by the members at a General Meeting. No trustee receives any remuneration for their contribution to the charity as a Trustee.

Staffing

In 2022 the face to face services were run by Sharon Smith Services Manager and two coordinators, Libby Donovan and Brenda Fetherston. In May 2022 Libby left to take up a position in Australia. In June the team were joined by Lesley De Haan who took on responsibility for the Activities programme.

Organizational structure

The charity is managed by a Board of Trustees who meet regularly throughout the year to discuss and receive reports from the Services Manager, to set strategy and policy. The Management team consisting of staff members and Trustees also meet regularly to discuss and review progress against operational targets and standards.

HEADWAY SOUTH BUCKS

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2022

Statement of trustees' responsibilities

The trustees, who are also the directors of Headway South Bucks for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees and signed on its behalf by:

.....
Mrs J Clarke

Trustee

Date:

HEADWAY SOUTH BUCKS

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HEADWAY SOUTH BUCKS

I report to the Directors on my examination of the financial statements of Headway South Bucks (the charity) for the year ended 31 December 2022.

Responsibilities and basis of report

As the trustees of the charity (and 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 financial statements of the charity 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 financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe 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 have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

James Foskett BSc (Hons), FCA, DChA
Cansdales Business Advisers Limited
St Mary's Court
The Broadway
Amersham
Bucks
HP7 0UT

Dated:

HEADWAY SOUTH BUCKS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Notes							
Income from:							
		32,464	-	32,464	5,796	-	5,796
		55,647	-	55,647	74,814	-	74,814
	2	351	-	351	92	-	92
		88,462	-	88,462	80,702	-	80,702
Expenditure on:							
	3	70,593	-	70,593	48,375	-	48,375
		6,456	-	6,456	6,471	-	6,471
		77,049	-	77,049	54,846	-	54,846
Gross transfers between funds							
		-	-	-	20,000	(20,000)	-
Net income for the year/							
		11,413	-	11,413	45,856	(20,000)	25,856
Net movement in funds							
		141,850	5,000	146,850	95,994	25,000	120,994
		153,263	5,000	158,263	141,850	5,000	146,850

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

HEADWAY SOUTH BUCKS

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	6		2,126		2,835
Current assets					
Debtors	7	6,346		6,758	
Cash at bank and in hand		158,689		148,043	
		<u>165,035</u>		<u>154,801</u>	
Creditors: amounts falling due within one year	8	<u>(8,898)</u>		<u>(10,786)</u>	
Net current assets			156,137		144,015
Total assets less current liabilities			<u>158,263</u>		<u>146,850</u>
Income funds					
Restricted funds	9		5,000		5,000
Unrestricted funds			153,263		141,850
			<u>158,263</u>		<u>146,850</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2022, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 357 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the statement of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections .394 and .395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Trustees on

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Mrs J Clarke
Trustee

Company registration number 04983790

HEADWAY SOUTH BUCKS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

Headway South Bucks is a private company limited by guarantee incorporated in England and Wales. The registered office is St Mary's Court, The Broadway, Old Amersham, Bucks, England, HP7 0UT.

1.1 Accounting convention

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

1.2 Income

All income is recognized in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably the following specific policies are applied to categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by 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 has not been included.

1.3 Expenditure

Liabilities are recognized as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to headings, they have been allocated to activities on a basis consistent with the use of resources.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises the costs incurred in the delivery of its activities and services for its 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 costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

1.4 Tangible fixed assets

Depreciation is provided at the following annual rates to write off each asset over its estimated useful life.

Fixtures and fittings	25% on reducing balance
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1.5 Taxation

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

HEADWAY SOUTH BUCKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.6 Fund Accounting

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

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

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

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2 Investments Income

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Interest receivable	351	92

3 Net Income/(expenditure):

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

	2022 £	2021 £
Independent Examination Fees	3,660	2,940
Vat on Independent Examination fees of P.Y.	588	-
Bookeeping Fees	1,419	2,363
Depreciation	709	1,167

4 Trustees' Remuneration and benefits

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

There were no trustees' expenses paid for the year ended 31st December 2022 nor for the year ended 31st December 2021.

Some of the charitable expenses have been paid by the trustees and then reimbursed back to them.

5 Employees

The average monthly number of employees during the year was:

2022 Number	2021 Number
3	5

HEADWAY SOUTH BUCKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

5	Employees	(Continued)	
	Employment costs	2022	2021
		£	£
	Wages and salaries	44,499	31,694
	Other pension costs	599	482
		<u>45,098</u>	<u>32,176</u>
		<u><u>45,098</u></u>	<u><u>32,176</u></u>
	There were no employees whose annual remuneration was more than £60,000.		
6	Tangible fixed assets	Fixtures and fittings	
		£	
	Cost		
	At 1 January 2022		12,262
	At 31 December 2022		<u>12,262</u>
	Depreciation and impairment		
	At 1 January 2022		9,427
	Depreciation charged in the year		709
	At 31 December 2022		<u>10,136</u>
	Carrying amount		
	At 31 December 2022		<u>2,126</u>
	At 31 December 2021		<u><u>2,835</u></u>
7	Debtors	2022	2021
		£	£
	Amounts falling due within one year:		
	Trade debtors	6,004	5,858
	Other debtors	342	900
		<u>6,346</u>	<u>6,758</u>
		<u><u>6,346</u></u>	<u><u>6,758</u></u>

HEADWAY SOUTH BUCKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

8 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	1,100	1,093
Trade creditors	3,769	1,921
Accrued Expenses	4,029	7,772
	<u>8,898</u>	<u>10,786</u>

9 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds		
	Balance at 1 January 2021 £	Incoming resources £	Transfers £	Balance at 1 January 2022 £	Incoming resources £	Balance at 31 December 2022 £
Restricted General Reserve	25,000	-	(20,000)	5,000	-	5,000

Income of £20,000 in Restricted fund was received during the year 2020 which relates to Grant received from Coronavirus Support Community Fund. Restricted fund is held to finance the HSB Emergency fund. The restricted coronavirus fund was utilised for its purpose as part of the day to day activities of the organisation therefore this has been reallocated to unrestricted accordingly.

10 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 December 2022 are represented by:						
Tangible assets	2,126	-	2,126	2,835	-	2,835
Current assets/(liabilities)	151,137	5,000	156,137	139,015	5,000	144,015
	<u>153,263</u>	<u>5,000</u>	<u>158,263</u>	<u>141,850</u>	<u>5,000</u>	<u>146,850</u>

11 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

12 Company limited by guarantee

Headway South Bucks 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 charitable company in the event of it being wound up while he or she is a member, or within one year after he or she ceases to be a member.