

Headway Kent

England & Wales · Charity number 1103215

Details

Other names	HEADWAY EAST KENT, HEADWAY
Status	Registered
Legal form	Charitable company
Company number	04479455
Registered	2004-04-14
Register	View on the Charity Commission register

Contact

Address	Headway Kent Headway House Kent And Canterbury Hospital Ethelbert Road Canterbury KENT
Phone	01227783002
Email	jwalsh@headwayeastkent.org.uk
Website	www.headwayeastkent.org.uk

Activities

Objects: TO RELIEVE PERSONS WHO HAVE SUFFERED FROM HEAD INJURIES IN EAST KENT BY ALL OR ANY OF THE FOLLOWING MEANS: (A) TO PROMOTE UNDERSTANDING OF ALL ASPECTS OF HEAD INJURY (AND SOME FORMS OF ACQUIRED BRAIN INJURY). AND TO PROVIDE INFORMATION, SUPPORT, AND SERVICES TO PEOPLE WITH HEAD INJURIES, THEIR FAMILIES, AND CARERS RESIDING IN EAST KENT ("THE AREA OF COVER") (B) TO PROMOTE A COORDINATED, MULTI-DISCIPLINED APPROACH TO HEAD INJURY SCREENING, ACUTE CARE, ASSESSMENT, REHABILITATION, AND COMMUNITY RE-ENTRY. (C) TO ASSIST PEOPLE WITH HEAD INJURY TO RETURN TO COMMUNITY LIVING, INCLUDING ACCESS TO APPROPRIATE ACCOMMODATION, EMPLOYMENT, SOCIAL OUTLETS, AND MEANINGFUL ACTIVITY; THEREBY ASSISTING THOSE WITH HEAD INJURY WITH REINTEGRATION INTO SOCIETY, REGAINING INDEPENDENCE, AND ACHIEVING THEIR HIGHEST LEVEL OF QUALITY OF LIFE. (D) THROUGH SUPPORT, ADVOCACY, AND SOCIAL ACTIVITIES; TO PROVIDE OPPORTUNITIES FOR SHARING EXPERIENCES. (E) TO RAISE AWARENESS OF THE EFFECTS OF HEAD INJURY AND REPRESENT THE INTERESTS OF THOSE WITH HEAD INJURY WITH THE STATUTORY SERVICES AS WELL AS OTHER ORGANISATIONS AND TO LOBBY FOR IMPROVED, SPECIALISED SERVICES LOCALLY. (F) THROUGH PUBLICITY, TRAINING CONFERENCES, AND MEETING; TO EDUCATE AND INCREASE PUBLIC AWARENESS AND UNDERSTANDING OF HEAD INJURY. (G) TO PARTICIPATE IN HEALTH EDUCATION/HEALTH PROMOTION ACTIVITIES THAT WILL REDUCE THE INCIDENCE AND SEVERITY OF HEAD INJURY. (F) AT ALL TIMES HEADWAY EAST KENT LIMITED ENDEAVOURS TO WORK IN PARTNERSHIP WITH LIKE-MINDED ORGANISATIONS AND STATUTORY BODIES AND TO PROVIDE MEETINGS, LECTURES, AND FORUMS TO DISCUSS AND PURSUE THE OBJECTIVES.

Activities: Headway Kent provides activities for adults, with Acquired Brain Injuries(ABI)their families/carers. We provide person centred social rehabilitation in the community, to assist with an individuals recovery journey- including mentally, physically, educationally and economically whilst reducing social isolation and loneliness that can occur following an ABI. We offer four Community Hubs across Kent.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Disability
- **Who:** People With Disabilities

Geography

- **Area of benefit:** EAST KENT
- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£341,899	£268,644	-	-
2023-12-31	£258,996	£389,336	-	-
2022-12-31	£335,389	£380,265	-	-
2021-12-31	£383,256	£429,470	-	-
2020-12-31	£366,544	£372,910	-	-

Trustees

Name	Role	Appointed
Alison Parker		2017-05-15
Brian MacDowall		2018-06-23
CAROLINE FLINT		
Neil Wilkins		2023-03-29

Accounts

Registered number: 04479455
Charity number: 1103215

Headway Kent
(A company limited by guarantee)

Unaudited

Trustees' report and financial statements

For the year ended 31 December 2024

Headway Kent
(A company limited by guarantee)

Contents

	Page
Reference and administrative details of the Charitable company, its Trustees and advisers	1
Trustees' report	2 - 7
Trustees' responsibilities statement	8
Independent examiner's report	9
Statement of financial activities	10
Balance sheet	11
Notes to the financial statements	12 - 27

Headway Kent
(A company limited by guarantee)

Reference and administrative details of the Charitable company, its Trustees and advisers
For the year ended 31 December 2024

Directors (Trustees) Caroline Flint, Chair (Solicitor)
Alison Parker, Vice Chair (Retired Solicitor)
Brian MacDowall, (Retired County Councillor)
Neil Wilkins, Trustee
Stefan Platt (appointed 23 July 2024)

Company registered number 04479455

Charity registered number 1103215

Registered office Headway House Kent
Canterbury Hospital
Ethelbert Road
Canterbury
Kent
CT1 3NG

Company secretary Jennifer Walsh

Chief executive officer Jennifer Walsh

Independent Examiner S M Rouse FCCA DChA
Kreston Reeves LLP
37 St Margaret's Street
Canterbury
Kent
CT1 2TU

Bankers Barclays Bank Plc
130 Mortimer Street
Herne Bay
Kent
CT6 5EE

Solicitors Gardner Croft LLP
2 Castle Street
Canterbury
Kent
CT1 2QH

Key Management Personnel Jennifer Walsh
Hayley Cook
Isabel Shuter
Genevieve Bishop-Townley

Headway Kent
(A company limited by guarantee)

Trustees' report
For the year ended 31 December 2024

The Trustees present their annual report together with the financial statements of the Charitable company for the 1 January 2024 to 31 December 2024. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charitable company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

The main aims and objectives of the charity are as follows:

To promote wider understanding of all aspects of head injuries and provide information, support and services to people with a brain injury, their families and carers.

We achieve this by:

- Increase awareness and understanding of head injury
- Participate in activities that will reduce the incidence of head injury
- Provide information and support for people with head injury and their relatives
- Promote and co-ordinate multi-disciplinary approaches to head injury, screening, acute care, assessment, rehabilitation and community re-entry with clear accountability
- Assist people with head injury to return to community living, encourage social outlets and productive activity.

b. Activities and Public Benefit

Our Community Hubs continue to raise the profile of acquired brain injuries and its effects by offering a unique low-cost professional service to brain injured adults and support to their families and carers. Our clients undertake a person-centred outcome focused programme of activities within the Hubs. In addition, we provide support to the family and carers of people with an acquired brain injury to readjust to life after brain injury. Our Counsellor provides specialist Brain Injury counselling to people who are living with a brain injury and the Link Worker signposts people to other specialist organisations for additional help as required. Headway Kent is committed to raising awareness of acquired brain injuries and the effects to professionals and the general public which we do in numerous ways, i.e. using local volunteers, participating in local events, using local media, working with local businesses, schools, colleges and universities. We continue to work with local health professionals to reduce the burden placed on the NHS. All these activities help to ensure that brain injured people do not face discrimination and are able to live a full life in the community living.

Headway Kent
(A company limited by guarantee)

Trustees' report (continued)
For the year ended 31 December 2024

Objectives and activities (continued)

Achievements and performance

a. Main achievements of the Charitable company

Thanet Community Small Grants Fund – Living With Brain Injury (LWBI) Courses

Amount Received: £6,846.99

We are grateful to the Thanet Community Small Grants Fund for their generous support, which enabled the delivery of our Living With Brain Injury (LWBI) courses in 2024 to Thanet residents. With this funding, Headway Kent provided tailored, structured support to individuals in Thanet adjusting to life after acquired brain injury.

The LWBI programme equips participants with essential coping strategies, helps improve self-awareness and confidence, and fosters peer support in a safe, inclusive environment. The grant allowed us to cover course materials, facilitator time, venue hire, and refreshments—ensuring accessibility for all attendees.

Thanks to this funding, participants reported increased understanding of their condition, reduced isolation, and a greater sense of control over their lives. This work remains vital in empowering those affected by brain injury to rebuild their independence and wellbeing.

Philip & Connie Phillips Foundation – Living With Brain Injury (LWBI) Courses

Amount Received: £9,553.00

We are delighted to acknowledge the generous support of the Philip & Connie Phillips Foundation, whose grant of £9,553.00 enabled the delivery of our Living With Brain Injury (LWBI) courses across Kent in 2024.

This funding allowed us to extend the reach of our LWBI programme, ensuring that individuals from multiple regions across the county—urban and rural—could access structured, specialist support following acquired brain injury. The courses offer practical tools for daily living, promote emotional resilience, and help participants navigate the complex impact of brain injury with renewed confidence.

The Foundation's contribution directly supported facilitator costs, course development, travel, and participant resources, ensuring consistency and quality across all delivery locations. Feedback from participants highlighted a greater sense of connection, improved emotional wellbeing, and tangible steps toward rebuilding their lives post-injury. For one attendee it was the first time they had left their house in over 2 years such was their desire to attend the course for support.

We are deeply thankful for this investment in Kent-wide brain injury rehabilitation and recovery.

Active Kent & Medway Grant – Boccia Event

Amount Received: £450.00

Thanks to the support of Active Kent & Medway, we were able to host an inclusive Boccia event designed specifically for individuals living with acquired brain injury. This grant of £450 allowed us to cover equipment, venue hire, and refreshments—removing financial barriers and ensuring a welcoming, accessible experience for all.

Boccia, a precision ball sport similar to bowls, proved to be a highly engaging and enjoyable activity that promoted physical movement, cognitive engagement, and social interaction. Many participants commented on how great it felt to take part in a competitive yet supportive environment.

Events like these are more than just sport—they offer meaningful connection, boost morale, and support rehabilitation in a creative and inclusive way. We are grateful to Active Kent & Medway for recognising the value of such initiatives in enhancing the wellbeing of those affected by brain injury.

Albert Burns / Kent Community Foundation – Young Persons' ABI Support Group

Amount Received: £3,000.00

We are extremely grateful to the Albert Burns Fund, administered by Kent Community Foundation, for awarding Headway Kent £3,000 to support a new initiative for younger individuals living with acquired brain injury (ABI).

Headway Kent
(A company limited by guarantee)

Trustees' report (continued)
For the year ended 31 December 2024

Achievements and performance (continued)

This funding enabled the development and delivery of a dedicated support group tailored to the unique needs of younger people navigating life after brain injury. The group provided a safe, age-appropriate space for peer connection, emotional support, and the sharing of strategies to manage challenges such as memory issues, fatigue, changes in identity, and returning to work or education.

The grant helped cover facilitation, session materials, transport assistance, and venue costs—ensuring the group was accessible and meaningful. Feedback from participants highlighted the value of being among peers who “just get it” and the relief of not having to explain or justify their experience.

This project is a vital step toward reducing isolation and supporting long-term recovery in younger adults with ABI, and we are sincerely thankful for the Foundation’s investment in their future.

Bruce Wake Trust – Boccia Tournament
Amount Received: £2,000.00

We are incredibly thankful to the Bruce Wake Trust for their generous grant of £2,000, which enabled us to organise and deliver a Boccia tournament for individuals affected by acquired brain injury (ABI).

Building on the success of previous inclusive sport sessions, this event brought together participants from across Kent in a day of friendly competition, teamwork, and shared achievement. The funding supported the hire of an accessible venue, specialist equipment, medals and trophies, and essential coordination to ensure the event ran smoothly and inclusively.

For many, this was not just a sporting challenge but a celebration of capability and community. The atmosphere was full of encouragement, laughter, and pride—especially for those trying Boccia competitively for the first time since their injury.

We are proud to have offered such a positive and empowering experience, and deeply grateful to the Bruce Wake Trust for making it possible.

CAF / Warburtons Grant – Cooking Workshops
Amount Received: £400.00

We are grateful to CAF and Warburtons for their generous grant of £400, which enabled us to run a series of hands-on cooking workshops for adults living with acquired brain injury.

These sessions focused on building confidence and independence in the kitchen—teaching participants how to prepare simple, nutritious meals while considering fatigue, memory challenges, and other common impacts of ABI. The workshops also promoted social connection, routine, and a sense of achievement in a relaxed and supportive environment.

Funding covered ingredients, adaptive equipment, and facilitation costs, making it possible for participants to fully engage without financial worry. Many described the sessions as “confidence building” and appreciated the chance to take new skills back into their daily lives.

We thank CAF and Warburtons for recognising the value of practical life skills in long-term recovery and independence following brain injury.

Rotary Sunrise Club
Amount Received: £500

The Thanet hub is hugely grateful to The Rotary Club of Isle of Thanet Sunrise for their generous donation of £500. The donation was specifically for the Headway Kent service users in Thanet and after some consultation with the members themselves we have been able to buy a new portable projector that is the envy of our other support groups! The remainder of the donation has been used on new cups, whiteboard and carrycase for the facilitator when taking our equipment from the upstairs storeroom to ground floor activity room.

We formally thank the Club for their generous donation and ongoing support of Headway Kent.

Headway Kent
(A company limited by guarantee)

Trustees' report (continued)
For the year ended 31 December 2024

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charitable company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

Headway Kent aims to maintain unrestricted general reserves equivalent to three to six months of running costs, to protect the organisation against short-term income fluctuations and ensure continuity of essential services.

Based on total expenditure in 2024 of £268,644, our target reserves range is between £67,161 and £134,322.

As of 31 December 2024, the charity held £74,908 in unrestricted general reserves, which is within this target range and represents approximately 3.3 months of operating costs.

The Board of Trustees reviews reserve levels quarterly in line with financial risks, funding stability, and strategic plans. If reserves fall below or exceed the target range, appropriate action will be taken to address the variance, ensuring the charity's long-term resilience and responsiveness.

c. Annual review

Income, expenditure and bank balances are constantly reviewed and the charity's progress is measured by means of a Comparison Chart which is discussed and reviewed at the quarterly Trustee's meeting.

The charity incurred a surplus during the year of £81,160, which increases our total funds to £205,034. This surplus is an increase on the previous year's deficit of £128,069. The total funds comprise of restricted £6,605 or unrestricted general funds and designated funds of £198,429.

d. Risk management

The Management Committee meets quarterly and reviews the major risks the charitable company is exposed to. As a result of our Business Plan, our KPI's, finance meetings, and client meetings shows at a glance the progress of the charity and identifies any area of concern or risk. Internal control risks are minimised by the implementation of policies and procedures for all aspects of our charity. Health and safety compliance is exercised throughout the charity.

Structure, governance and management

a. Constitution

Headway Kent was incorporated as a company limited by guarantee on 8 July 2002 and is governed by its Memorandum and Articles of Association. The Charitable company gained charitable status on 14 April 2004 and took over the activities and assets of the unincorporated association operating as Headway East Kent (charity number 1013309) on 1 August 2004. In the event of the company being wound up members are required to contribute an amount not exceeding £10. On 22 July 2022 the Charitable company's name changed from Headway Kent Ltd to Headway Kent.

Trustees' report (continued)
For the year ended 31 December 2024

Structure, governance and management (continued)

b. Methods of appointment or election of Trustees

The Directors of the Charitable company are also Charity Trustees for the purpose of charity law and under the Company's Articles are known as members of the Management Committee. The Trustees of the charity are listed on the Legal and Administrative page of these accounts. Prospective trustees are identified via a search of local organisations, contacts, supporters and beneficiaries and via local publicity. Trustees receive an induction into the charity and can access local training for Trustees if required.

c. Organisational structure

The day-to-day management of the charitable company has been delegated by the trustees to the Chief Executive Officer. The trustees also receive representation from Clients, Carers and Volunteer representatives. This ensures that services are developed in accordance with the needs of our service users. All Community Hub staff are assisted by our fantastic, dedicated volunteers.

Plans for future periods

As we reflect on the upcoming years for Headway Kent, it is imperative to acknowledge the evolving landscape and navigate our course with foresight and adaptability. The recent events surrounding the suspension of contracts by Kent County Council (KCC) have underscored the importance of diversifying our income streams and reducing reliance on singular funding sources.

The suspension of contracts affecting 28 providers delivering disability services under the 'Everyday Life Activities' contract has not only disrupted service provision but has also highlighted a breach of trust between service providers and KCC. The unilateral decision to suspend contracts without provisions within the agreement has shaken the foundation of our partnership with KCC. Moreover, the subsequent desire to renegotiate contract terms due to financial constraints on their part has introduced further uncertainty and risk into the equation.

Moving forward, it is evident that placing undue reliance on contracts with entities that demonstrate a propensity to deviate from agreed terms poses significant risks to the sustainability of our organization. The unpredictable nature of the situation leaves Headway Kent vulnerable to potential future suspensions, terminations, or renegotiations of contracts, thus jeopardizing our ability to deliver essential services to those in need. To mitigate these risks swiftly and sustainably, Headway Kent must take proactive measures to diversify our funding streams and reduce dependence on contracts with volatile partners. This may involve expanding fundraising efforts, cultivating partnerships with other local authorities or private donors, and exploring alternative revenue-generating initiatives.

Additionally, it is imperative to engage in open dialogue with KCC and other stakeholders to address concerns, clarify expectations, and seek assurances regarding the stability and integrity of future contractual arrangements. By advocating for transparent and fair contracting practices, we can work towards establishing a more stable and mutually beneficial partnership framework that prioritises the well-being of service users and the sustainability of service providers.

In navigating the uncertain terrain ahead, Headway Kent remains committed to its mission of supporting individuals affected by brain injury and their families. By proactively addressing challenges, embracing innovation, and fostering collaborative relationships, we will continue to adapt and thrive in the face of adversity, ensuring that our services remain accessible and impactful for years to come.

Headway Kent
(A company limited by guarantee)

Trustees' report (continued)
For the year ended 31 December 2024

Donors and Thank You's

The Worthgate School – Student ambassadors.

We are grateful to The Worthgate School in Canterbury for participating in the first year of our Student Ambassador scheme. The students volunteered their time in our Canterbury hub and then actively promoted brain injury awareness throughout the school whilst fundraising for us. The students were all a fantastic asset to our student volunteer team and a credit to their school. In total the 2024 students raised was £200.89

Hannah Day – Whitstable half marathon

After a friend that she was planning to run the Whitstable half marathon with survived a traumatic brain injury, Hannah approached Headway Kent to ask if she could run it for us. We are beyond grateful for the huge amount of £2,628 that Hannah raised for us and wish her friend all the very best with her ongoing recovery.

Folkestone and Hythe lions

We are hugely grateful for the generous donation of £500 which has helped to continue services in the Folkestone and Hythe area over the past year.

Tam Avery – sponsored walk

Tam and her faithful 4-legged companion completed a sponsored walk for Headway – for which we are grateful for. They both raised £315 for their endeavours last summer.

Channel Ports Rotary Club

We would like to thank The Channel Ports Rotary Clun for choosing Headway Kent to be the beneficiary of their annual golf day in 2024. The day was a huge success, and we were hugely grateful to receive the kind donation of £4,100.

TJ Kent

Our condolences go to TJ as the sad passing of her mum last year. The Canterbury hub is not the same without the beloved Joyce here. At her late mum's request donations in her memory totalling £1,279 were given to Headway Kent.

Our thanks also go to:

Wendy Allington – for her continued support and donations to Headway Kent

PJ Howard – Christmas tree 2023 collection

Stour Striders

The Grand Charity - Donation from L5865, Erdemont Lodge

Murder Again Group

Jacob Dilnutt

Roger Kendall

Dave Randall – donations in memorial

John Jordon - donations in memorial

Ciaran Doyle and **Debbie McLening** for running The Great North run for us

All donations through the JustGiving portal – we are always hugely grateful for support and donations to support our services.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Caroline Flint
Director (Trustee)
Date:


8.7.2025

Headway Kent

(A company limited by guarantee)

Statement of Trustees' responsibilities

For the year ended 31 December 2024

The Trustees (who are also the directors of the Charitable company for the purposes 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 . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charitable company and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the Charitable company 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 Charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Caroline Flint
Director (Trustee)

Date:


8.7.2025

Headway Kent
(A company limited by guarantee)

Independent examiner's report
For the year ended 31 December 2024

Independent examiner's report to the Trustees of Headway Kent ('the Charitable company')

I report to the charity Trustees on my examination of the accounts of the Charitable company for the year ended 31 December 2024.

Responsibilities and basis of report

As the Trustees of the Charitable company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charitable 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 Charitable company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

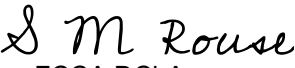
Since the Charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Association of Chartered Certified Accountants, which is one of the listed bodies.

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

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

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

This report is made solely to the Charitable company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charitable company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charitable company and the Charitable company's Trustees as a body, for my work or for this report.

Signed: 
S M Rouse FCCA DChA
Kreston Reeves LLP
Canterbury

Dated: 9 July 2025

Headway Kent
(A company limited by guarantee)

Statement of financial activities (incorporating income and expenditure account)
For the year ended 31 December 2024

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	4	22,750	15,275	38,025	50,750
Charitable activities	5	-	297,708	297,708	205,958
Other trading activities	6	-	3,846	3,846	2,082
Investments	7	-	2,320	2,320	206
Total income		22,750	319,149	341,899	258,996
Expenditure on:					
Raising funds	8	-	18,809	18,809	25,920
Charitable activities	9	16,498	233,337	249,835	363,416
Total expenditure		16,498	252,146	268,644	389,336
Net income/(expenditure) before net gains on investments		6,252	67,003	73,255	(130,340)
Net gains on investments		-	7,905	7,905	2,271
Net income/(expenditure)		6,252	74,908	81,160	(128,069)
Transfers between funds	19	353	(353)	-	-
Net movement in funds		6,605	74,555	81,160	(128,069)
Reconciliation of funds:					
Total funds brought forward		-	123,874	123,874	251,943
Net movement in funds		6,605	74,555	81,160	(128,069)
Total funds carried forward		6,605	198,429	205,034	123,874

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

The notes on pages 12 to 27 form part of these financial statements.

Headway Kent
(A company limited by guarantee)
Registered number: 04479455

Balance sheet
As at 31 December 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	15	6,895	4,164
Investments	16	92,798	93,498
		<u>99,693</u>	<u>97,662</u>
Current assets			
Debtors	17	42,156	16,254
Cash at bank and in hand		77,831	30,185
		<u>119,987</u>	<u>46,439</u>
Creditors: amounts falling due within one year	18	(14,646)	(20,227)
Net current assets		<u>105,341</u>	<u>26,212</u>
Total assets less current liabilities		<u>205,034</u>	<u>123,874</u>
Total net assets		<u>205,034</u>	<u>123,874</u>
Charity funds			
Restricted funds	19	6,605	-
Unrestricted funds:			
Designated funds	19	123,874	123,874
General funds	19	74,555	-
Total funds		<u>205,034</u>	<u>123,874</u>

The Charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006.

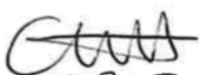
The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Caroline Flint
Director (Trustee)
Date:


8.2.2025

The notes on pages 12 to 27 form part of these financial statements.

Headway Kent
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 December 2024

1. General information

Headway Kent is a charitable company limited by guarantee incorporated in England and Wales. The address of the registered office is Headway Kent, Unit 3 Ground Floor, Ashford, Kent, TN24 8DH. Details of the principal activities are included in the Trustees' report.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Headway Kent meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are presented in pound Sterling and rounded to the nearest pound.

2.2 Going concern

The Trustees have considered the charitable company's current level of reserves and consider that the charity has sufficient funds to enable it to continue in operation for the foreseeable future.

2.3 Income

All income is recognised once the Charitable company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The following specific policies are adopted and applied to particular categories of income:

Client fees are accounted for on a receivable basis calculated on days attended at a relevant centre.

Voluntary income by way of grants and donations is included in the statement of financial activities when receivable. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income from charitable trading is accounted for when earned.

2.4 Expenditure

All expenditure is accounted for on an accruals basis and includes VAT where applicable. Where such costs relate to more than one functional cost category they have been split on an estimate of time spent. Resources expended are shown as :

Charitable expenditure - comprises those costs incurred by the charity in the delivery of its activities and services for beneficiaries. It includes both those costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them, including governance costs (costs associated with meeting the constitutional and statutory requirements of the charity and includes the Independent Examiners fee).

Notes to the financial statements
For the year ended 31 December 2024

2. Accounting policies (continued)

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charitable company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following bases:

Long-term leasehold property	- depreciated over the period of the lease
Computer & Office equipment	- 3/4 years straight line

2.7 Investments

Investments are initially recognised at cost. Subsequently investments whose value can be measured reliably are measured at fair value. Gains and losses arising from changes in the fair value of investments are included in the Statement of Financial Activities in the period in which they arise.

2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charitable company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

Notes to the financial statements
For the year ended 31 December 2024

2. Accounting policies (continued)

2.11 Financial instruments

The Charitable company 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.

2.12 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight-line basis over the lease term.

2.13 Pensions

The charity operates a defined contribution pension scheme. Contributions payable are charged as an expenses in the statement of financial activities.

2.14 Fund accounting

Unrestricted funds are donations and other income receivable without further specified purpose and are available as general funds.

Designated funds are unrestricted funds earmarked by the Trustees for a particular purpose.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets this criteria is charged to the fund.

Investment income, gains and losses are allocated to the appropriate fund.

3. Critical accounting estimates and areas of judgment

No significant judgements have had to be made by the Trustees in preparing these financial statements.

4. Income from donations and legacies

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Donations	500	15,275	15,775	13,290
Grants	22,250	-	22,250	37,460
	<u>22,750</u>	<u>15,275</u>	<u>38,025</u>	<u>50,750</u>
Total 2023	<u>37,460</u>	<u>13,290</u>	<u>50,750</u>	

Headway Kent
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 December 2024

5. Income from charitable activities

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Membership fees	-	-	-	220
Client contributions	-	1,014	1,014	5,882
Client fees	-	294,694	294,694	198,656
Counselling service	-	190	190	1,200
Other revenue	-	1,810	1,810	-
	-	297,708	297,708	205,958
Total 2023	320	205,638	205,958	

6. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Sale of merchandise	92	92	144
Fundraising income	3,354	3,354	1,495
Hall/room hire	400	400	443
	3,846	3,846	2,082
Total 2023	2,082	2,082	

Headway Kent
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 December 2024

7. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from local listed investments	1,725	1,725	-
Interest receivable	595	595	206
	<u>2,320</u>	<u>2,320</u>	<u>206</u>
	<u><u>206</u></u>	<u><u>206</u></u>	
Total 2023			

8. Expenditure on raising funds

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Wages and salaries	19,947	19,947	24,273
Fundraising expenses	676	676	945
Merchandise costs	-	-	702
	<u>20,623</u>	<u>20,623</u>	<u>25,920</u>
	<u><u>25,920</u></u>	<u><u>25,920</u></u>	
Total 2023			

9. Analysis of expenditure by activities

	Direct costs 2024 £	Support costs 2024 £	Total funds 2024 £	Total funds 2023 £
Charitable activities	108,673	141,222	249,895	363,998
Profit on disposal of fixed assets	-	(60)	(60)	(582)
	<u>108,673</u>	<u>141,162</u>	<u>249,835</u>	<u>363,416</u>
	<u><u>212,073</u></u>	<u><u>151,343</u></u>	<u><u>363,416</u></u>	
Total 2023				

Headway Kent
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 December 2024

10. Analysis of direct costs

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Wages and salaries	-	94,290	94,290	114,745
Contract staff	-	-	-	1,733
Activities and functions	1,291	421	1,712	1,514
Rent and service charges	-	(600)	(600)	52,952
Rates and utilities	-	-	-	6,908
Travel and expenses	-	4,204	4,204	5,278
Depreciation on Leasehold improvements	-	-	-	28,943
	<u>1,291</u>	<u>98,315</u>	<u>99,606</u>	<u>212,073</u>
Total 2023	<u>32,748</u>	<u>179,325</u>	<u>212,073</u>	

Headway Kent
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 December 2024

11. Analysis of support costs

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Wages and salaries	-	67,089	67,089	81,646
Staff training and recruitment	-	1,813	1,813	4,239
Insurance	-	2,168	2,168	1,984
Printing, postage and stationery	50	867	917	1,768
Advertising, marketing and awareness	704	990	1,694	4,191
IT, software and subscription costs	-	6,461	6,461	10,611
Legal and professional fees	-	1,923	1,923	2,092
Repairs and equipment maintenance	1,896	(1,029)	867	3,711
Health and safety	-	432	432	1,543
Telephone	-	1,419	1,419	3,049
Cleaning	-	-	-	365
Bank charges	-	468	468	366
General and miscellaneous expenses	-	1,183	1,183	938
Depreciation	-	6,363	6,363	5,012
Independent examination fee	-	3,449	3,449	2,020
Travel and expenses	111	415	526	2,106
Administration costs	-	398	398	367
Consulting and supervision costs	-	26,310	26,310	25,430
Hall and venue hire	3,660	20,932	24,592	487
Profit on disposal of fixed assets	-	(60)	(60)	(582)
Meeting expense	-	26	26	-
	6,421	141,617	148,038	151,343
Total 2023	17,709	133,634	151,343	

12. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,550 (2023 - £1,500), and accountancy services of £500 (2023 - £450).

Headway Kent
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 December 2024

13. Staff costs

	2024	As restated
	£	2023
		£
Wages and salaries	172,914	206,930
Social security costs	4,304	10,296
Contribution to defined contribution pension schemes	4,109	5,171
	<u>181,327</u>	<u>222,397</u>

Redundancy payments in the year amounted to £8,981 (2023- £692).

The average number of persons employed by the Charitable company during the year was as follows:

	2024	2023
Employees	<u>9</u>	<u>11</u>

No employee received remuneration amounting to more than £60,000 in either year.

The total employee benefits (including employers national insurance) of the key management personnel of the Charitable company were £128,158 (2023 - £106,101).

14. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 December 2024, no Trustee expenses have been incurred (2023 - £NIL).

Headway Kent
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 December 2024

15. Tangible fixed assets

	Computers & office equipment £
Cost or valuation	
At 1 January 2024	21,826
Additions	9,094
At 31 December 2024	<u>30,920</u>
Depreciation	
At 1 January 2024	17,662
Charge for the year	6,363
At 31 December 2024	<u>24,025</u>
Net book value	
At 31 December 2024	<u>6,895</u>
At 31 December 2023	<u>4,164</u>

16. Fixed asset investments

	Investment funds £	Deposit accounts £	Total £
Cost or valuation			
At 1 January 2024	65,680	27,818	93,498
Additions	2,061	10,049	12,110
Disposals	(715)	(20,000)	(20,715)
Revaluations	7,905	-	7,905
At 31 December 2024	<u>74,931</u>	<u>17,867</u>	<u>92,798</u>
Net book value			
At 31 December 2024	<u>74,931</u>	<u>17,867</u>	<u>92,798</u>
At 31 December 2023	<u>65,680</u>	<u>27,818</u>	<u>93,498</u>

Headway Kent
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 December 2024

16. Fixed asset investments (continued)

Investment funds relate to amounts invested in Cofunds Limited in a multi asset fund.

Deposit accounts relate to amounts invested held in bank deposit accounts which require notice to be given before the funds can be accessed.

17. Debtors

	2024 £	2023 £
Due within one year		
Trade debtors	40,642	14,908
Prepayments and accrued income	1,514	1,346
	42,156	16,254

18. Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	9,646	10,662
Other creditors	1,102	970
Accruals and deferred income	3,898	8,595
	14,646	20,227

	2024 £	2023 £
Deferred income at 1 January 2024	5,735	18,730
Resources deferred during the year	383	5,735
Amounts released from previous periods	(5,735)	(18,730)
	383	5,735

Headway Kent
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 December 2024

19. Statement of funds

Statement of funds - current year

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2024 £
Unrestricted funds						
Designated funds						
Contingency fund	123,874	-	-	-	-	123,874
General funds						
General funds	-	319,149	(252,146)	(353)	7,905	74,555
Total Unrestricted funds	123,874	319,149	(252,146)	(353)	7,905	198,429
Restricted funds						
Thanet Community Small Grants Fund	-	6,847	(5,154)	-	-	1,693
Phillip & Connie Phillips Foundation	-	9,553	(5,055)	-	-	4,498
Active Kent & Medway Grant Fund	-	450	(803)	353	-	-
Albert Burns / Kent Community Foundation – Young Persons’ ABI Support Group	-	3,000	(3,000)	-	-	-
Bruce Wake Trust – Boccia Tournament	-	2,000	(2,000)	-	-	-
CAF / Warburtons Grant – Cooking Workshops	-	400	(400)	-	-	-

Headway Kent
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 December 2024

19. Statement of funds (continued)

Statement of funds - current year (continued)

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2024 £
Rotary Sunrise Club	-	500	(86)	-	-	414
	-	22,750	(16,498)	353	-	6,605
Total of funds	123,874	341,899	(268,644)	-	7,905	205,034

Notes to the financial statements
For the year ended 31 December 2024

19. Statement of funds (continued)

Contingency fund

We aim to hold in our contingency reserve an amount to that of three to six months running costs.

Thanet Community Small Grants Fund

This fund relates to monies received to enable the delivery of our Living With Brain Injury (LWBI) courses in 2024 to Thanet residents.

Phillip & Connie Phillips Foundation

The grant received enabled the delivery of our Living With Brain Injury (LWBI) courses across Kent in 2024. This funding allowed us to extend the reach of our LWBI programme, ensuring that individuals from multiple regions across the county—urban and rural—could access structured, specialist support following acquired brain injury.

Active Kent & Medway Grant Fund

This fund relates to monies received to be able to host an inclusive Boccia event designed specifically for individuals living with acquired brain injury. In the year, £353 was transferred from unrestricted funds to cover the overexpenditure in relation to this restricted fund.

Albert Burns/Kent Community Foundation Fund

This fund relates to a £3,000 grant received and used to support a new initiative for younger individuals living with acquired brain injury (ABI).

Bruce Wake Trust Fund

This fund represents monies received to be used to organise and deliver a Boccia tournament for individuals affected by acquired brain injury (ABI).

CAF/ Warburtons Grant Fund

This fund represents grant monies received to enable us to run a series of hands-on cooking workshops for adults living with acquired brain injury.

Rotary Sunrise Club Fund

This fund represents a donation specifically for the Headway Kent service users in Thanet and after some consultation with the members themselves we have been able to buy a new portable projector and other equipment.

Prior year restricted funds:

Link worker

The Reaching Communities funding from the national Lottery has allowed us to employ a member of staff for 3 years to assist people with acquired brain injuries who wish to seek alternative support other than the traditional Day Centre that we have previously offered. As acquired brain injuries are so varied this role identifies person centred aims and ambitions of people who may wish support seeking volunteering, training or employment opportunities, support accessing community events and support to find the best local service for financial and housing issues. The role looks to reduce social isolation and loneliness and provide that essential link between a person and their social and economic needs.

Notes to the financial statements
For the year ended 31 December 2024

19. Statement of funds (continued)

CRM

Funding received in 2021 from the Fidelity Fund via Kent Community Foundation for a CRM. A CRM is a Customer Relationship Management database system. The OLM Eclipse CRM system has been developed by Headway Oxfordshire and it's currently in use by Headway Oxfordshire and Essex so we are aware that this system works and it makes sense to use a system that already has a track record within the Headway network. The system is bespoke to the unique way Headway works with individual clients following ABI's. The system allows for individuals Care Plan's (created by Social Services) and the Wellbeing Outcome Star (a social outcome measurement tool that we utilise with individuals) to track the individuals recovery journey. The system measures achievements and goals in a person centred way and allows for the creation of bespoke plans in a community setting, within counselling and within our Community Hubs. The data can then be used to assist clients with a visual representation of their journey as well as creating credible evidence to pursue further funding. The CRM system will provide clear evidence and outcomes to demonstrate just how important our work is to our existing funders and crucially when we apply for new funding streams.

Statement of funds - prior year

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2023 £
Unrestricted funds						
Designated funds						
Contingency fund	200,000	-	-	(76,126)	-	123,874
General funds						
General funds	33,424	221,216	(338,880)	81,969	2,271	-
Total Unrestricted funds	<u>233,424</u>	<u>221,216</u>	<u>(338,880)</u>	<u>5,843</u>	<u>2,271</u>	<u>123,874</u>
Restricted funds						
Link worker	13,169	37,780	(45,106)	(5,843)	-	-
CRM	5,350	-	(5,350)	-	-	-
	<u>18,519</u>	<u>37,780</u>	<u>(50,456)</u>	<u>(5,843)</u>	<u>-</u>	<u>-</u>
Total of funds	<u><u>251,943</u></u>	<u><u>258,996</u></u>	<u><u>(389,336)</u></u>	<u><u>-</u></u>	<u><u>2,271</u></u>	<u><u>123,874</u></u>

Headway Kent
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 December 2024

20. Summary of funds

Summary of funds - current year

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2024 £
Designated funds	123,874	-	-	-	-	123,874
General funds	-	319,149	(252,146)	(353)	7,905	74,555
Restricted funds	-	22,750	(16,498)	353	-	6,605
	<u>123,874</u>	<u>341,899</u>	<u>(268,644)</u>	<u>-</u>	<u>7,905</u>	<u>205,034</u>

Summary of funds - prior year

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2023 £
Designated funds	200,000	-	-	(76,126)	-	123,874
General funds	33,424	221,216	(338,880)	81,969	2,271	-
Restricted funds	18,519	37,780	(50,456)	(5,843)	-	-
	<u>251,943</u>	<u>258,996</u>	<u>(389,336)</u>	<u>-</u>	<u>2,271</u>	<u>123,874</u>

21. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	-	6,895	6,895
Fixed asset investments	-	92,798	92,798
Current assets	6,605	113,382	119,987
Creditors due within one year	-	(14,646)	(14,646)
Total	<u>6,605</u>	<u>198,429</u>	<u>205,034</u>

Headway Kent
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 December 2024

21. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	4,164	4,164
Fixed asset investments	93,498	93,498
Current assets	46,439	46,439
Creditors due within one year	(20,227)	(20,227)
Total	123,874	123,874

22. Pension commitments

The Charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £4,108 (2023 - £5,171). £1,101 (2023 - £970) were payable to the fund at the balance sheet date and are included in creditors.

23. Related party transactions

The Charitable company has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charitable company at 31 December 2024.

Accounts

Registered number: 04479455
Charity number: 1103215

Headway Kent
(A company limited by guarantee)

Unaudited

Trustees' report and financial statements

For the year ended 31 December 2023

Headway Kent
(A company limited by guarantee)

Contents

	Page
Reference and administrative details of the Charitable company, its Trustees and advisers	1
Trustees' report	2 - 6
Trustees' responsibilities statement	7
Independent examiner's report	8
Statement of financial activities	9
Balance sheet	10
Notes to the financial statements	11 - 26

Headway Kent**(A company limited by guarantee)****Reference and administrative details of the Charitable company, its Trustees and advisers
For the year ended 31 December 2023**

Directors (Trustees)	Caroline Flint, Chair (Solicitor) Alison Parker, Vice Chair (Retired Solicitor) Brian MacDowall, (Retired County Councillor) Neil Wilkins, Trustee (appointed 29 March 2023)
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Company registered number	04479455
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Charity registered number	1103215
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Registered office	Headway Kent Unit 3 Ground Floor Ashford Kent TN24 8DH
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Company secretary	Jennifer Walsh
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Chief executive officer	Jennifer Walsh
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Independent Examiner	S M Rouse FCCA DChA Kreston Reeves LLP 37 St Margaret's Street Canterbury Kent CT1 2TU
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Bankers	Barclays Bank Plc 130 Mortimer Street Herne Bay Kent CT6 5EE
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Solicitors	Gardner Croft LLP 2 Castle Street Canterbury Kent CT1 2QH
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Key Management Personell	Jennifer Walsh Hayley Cook Isabel Shuter
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Headway Kent

(A company limited by guarantee)

Trustees' report

For the year ended 31 December 2023

The Trustees present their annual report together with the financial statements of the Charitable company for the year 1 January 2023 to 31 December 2023. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charitable company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

The main aims and objectives of the charity are as follows:

To promote wider understanding of all aspects of head injuries and provide information, support and services to people with a brain injury, their families and carers.

We achieve this by:

- Increase awareness and understanding of head injury
- Participate in activities that will reduce the incidence of head injury
- Provide information and support for people with head injury and their relatives
- Promote and co-ordinate multi-disciplinary approaches to head injury, screening, acute care, assessment, rehabilitation and community re-entry with clear accountability
- Assist people with head injury to return to community living, encourage social outlets and productive activity.

b. Activities and Public Benefit

Our Community Hubs continue to raise the profile of acquired brain injuries and its effects by offering a unique low-cost professional service to brain injured adults and support to their families and carers. Our clients undertake a person-centred outcome focused programme of activities within the Hubs. In addition, we provide support to the family and carers of people with an acquired brain injury to readjust to life after brain injury. Our Counsellor provides specialist Brain Injury counselling to people who are living with a brain injury and the Link Worker signposts people to other specialist organisations for additional help as required. Headway Kent is committed to raising awareness of acquired brain injuries and the effects to professionals and the general public which we do in numerous ways, i.e. using local volunteers, participating in local events, using local media, working with local businesses, schools, colleges and universities. We continue to work with local health professionals to reduce the burden placed on the NHS. All these activities help to ensure that brain injured people do not face discrimination and are able to live a full life in the community living.

Headway Kent
(A company limited by guarantee)

Trustees' report (continued)
For the year ended 31 December 2023

Objectives and activities (continued)

Achievements and performance

a. Main achievements of the Charitable company

Dear Clients, Carers, Supporters, Volunteers, and Friends of Headway Kent,

As we reflect on the past year, we find ourselves navigating unprecedented challenges that have deeply impacted Headway Kent's mission to support those affected by acquired brain injuries. The year 2023 has been marked by the convergence of economic pressures, a harsh cost of living crisis, and the suspension of vital contracts for many providers including Headway Kent by the Kent County Council (KCC). This report encapsulates the organisation's journey, achievements, and adaptations in the face of external pressures.

The cost-of-living crisis has cast a long shadow over our operations. The increased costs of rents, utilities, and everyday essentials have strained our financial resources. This inflationary environment has forced us to reevaluate and adapt our strategies to ensure the sustainability of our services.

In a regrettable turn of events, the KCC suspended the Everyday Life Activities contract in September 2023, affecting disabled services provided by all organisations in Kent. The explanation provided by KCC, citing financial constraints, has added a layer of complexity to our operations. This suspension has not only impacted our ability to deliver essential services but has also introduced a financial burden due to KCC not fulfilling the contracted payment terms. The failure of KCC to pay the correct contract value has compelled us to make difficult decisions to ensure the continuity of our services. We have had to reduce building liabilities by transitioning to community venues, cut staff hours, and unfortunately, make redundancies. These painful measures were taken to safeguard the core of our mission while responding to the fiscal challenges imposed by external factors.

Fundraising has become an even greater challenge as all charities are contending with similar economic pressures and competing for limited funds. We appreciate the understanding and continued support from our community during these trying times. Our commitment to our mission remains unwavering, and we are actively exploring innovative ways to adapt and thrive in this challenging fundraising landscape.

Amid the formidable challenges faced, it is imperative to underscore the noteworthy achievements within our organisation. We have persistently advanced and diversified our services, tailoring them to cater specifically to acquired brain injuries rather than adopting a one-size-fits-all approach common in general disability services. Our efforts have refined session structures, fostering distinct groups to amplify both social rehabilitation and cognitive brain functioning. Clear pathways have been carefully crafted to guide individuals toward personalised goals, facilitating their journey to lead fulfilling lives post-brain injury.

Additionally, it is crucial to acknowledge the substantial efforts dedicated to community services. Our community engagement initiatives, encompassing strategic marketing and media endeavours, have witnessed a notable surge. Establishing mutually beneficial partnerships has become a focal point, emphasising the strength derived from collaborative efforts within the community we are committed to serving. Notably, the infusion of enjoyable activities, such as quiz nights, has proven to be a source of fun for Headway Kent, reflecting a harmonious blend of community engagement and organisational vitality.

We extend our deepest gratitude to our dedicated volunteers who have demonstrated unwavering commitment and resilience. We also welcome the new volunteers and students who have joined us, bringing fresh perspectives and energy to our cause. To our hardworking staff, your dedication to our mission, even in the face of adversity, does not go unnoticed.

Our heartfelt thanks go out to our funders and supporters who have stood by us, recognising the importance of our work in the community. Your support is pivotal in helping us navigate these turbulent times.

Headway Kent
(A company limited by guarantee)

Trustees' report (continued)
For the year ended 31 December 2023

Achievements and performance (continued)

As we embark on the journey into 2024, our steadfast commitment to realising our vision of offering vital support to individuals affected by acquired brain injuries remains unwavering. A thorough exploration of the financial terrain, presenting a comprehensive overview of our performance in relation to key financial constraints, reveals the necessity for the implementation of additional strategies in the coming year. This proactive approach is essential to fortify our financial sustainability amid the ongoing economic challenges we encounter.

Together, with your continued support, we aim to overcome these challenges and ensure that Headway Kent remains a beacon of hope and assistance for those in need.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charitable company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

We aim to hold in our contingency reserve an amount to that of three to six months running costs. The directors may change this policy depending upon the needs of the charity.

It is widely recognised that fundraising becomes more and more difficult due to the financial climate. New ideas and events prove difficult when competing with other well known charities.

c. Annual review

Income, expenditure and bank balances are constantly reviewed and the charity's progress is measured by means of a Comparison Chart which is discussed and reviewed at the quarterly Trustee's meeting.

The charity incurred a deficit during the year of £128,069, which reduces our total funds to £123,874. This deficit is an increase on the previous year's deficit of £49,869. The total funds comprise of no restricted or unrestricted general funds and designated funds of £123,874.

d. Risk management

The Management Committee meets quarterly and reviews the major risks the charitable company is exposed to. As a result of our Business Plan, our KPI's, finance meetings, and client meetings shows at a glance the progress of the charity and identifies any area of concern or risk. Internal control risks are minimised by the implementation of policies and procedures for all aspects of our charity. Health and safety compliance is exercised throughout the charity.

Headway Kent
(A company limited by guarantee)

Trustees' report (continued)
For the year ended 31 December 2023

Structure, governance and management

a. Constitution

Headway Kent was incorporated as a company limited by guarantee on 8 July 2002 and is governed by its Memorandum and Articles of Association. The Charitable company gained charitable status on 14 April 2004 and took over the activities and assets of the unincorporated association operating as Headway East Kent (charity number 1013309) on 1 August 2004. In the event of the company being wound up members are required to contribute an amount not exceeding £10. On 22 July 2022 the Charitable company's name changed from Headway Kent Ltd to Headway Kent.

b. Methods of appointment or election of Trustees

The Directors of the Charitable company are also Charity Trustees for the purpose of charity law and under the Company's Articles are known as members of the Management Committee. The Trustees of the charity are listed on the Legal and Administrative page of these accounts. Prospective trustees are identified via a search of local organisations, contacts, supporters and beneficiaries and via local publicity. Trustees receive an induction into the charity and can access local training for Trustees if required.

c. Organisational structure

The day-to-day management of the charitable company has been delegated by the trustees to the Chief Executive Officer. The trustees also receive representation from Clients, Carers and Volunteer representatives. This ensures that services are developed in accordance with the needs of our service users. All Community Hub staff are assisted by our fantastic, dedicated volunteers.

Headway Kent
(A company limited by guarantee)

Trustees' report (continued)
For the year ended 31 December 2023

Plans for future periods

As we reflect on the upcoming years for Headway Kent, it is imperative to acknowledge the evolving landscape and navigate our course with foresight and adaptability. The recent events surrounding the suspension of contracts by Kent County Council (KCC) have underscored the importance of diversifying our income streams and reducing reliance on singular funding sources.

The suspension of contracts affecting 28 providers delivering disability services under the 'Everyday Life Activities' contract has not only disrupted service provision but has also highlighted a breach of trust between service providers and KCC. The unilateral decision to suspend contracts without provisions within the agreement has shaken the foundation of our partnership with KCC. Moreover, the subsequent desire to renegotiate contract terms due to financial constraints on their part has introduced further uncertainty and risk into the equation.

Moving forward, it is evident that placing undue reliance on contracts with entities that demonstrate a propensity to deviate from agreed terms poses significant risks to the sustainability of our organization. The unpredictable nature of the situation leaves Headway Kent vulnerable to potential future suspensions, terminations, or renegotiations of contracts, thus jeopardizing our ability to deliver essential services to those in need. To mitigate these risks swiftly and sustainably, Headway Kent must take proactive measures to diversify our funding streams and reduce dependence on contracts with volatile partners. This may involve expanding fundraising efforts, cultivating partnerships with other local authorities or private donors, and exploring alternative revenue-generating initiatives.

Additionally, it is imperative to engage in open dialogue with KCC and other stakeholders to address concerns, clarify expectations, and seek assurances regarding the stability and integrity of future contractual arrangements. By advocating for transparent and fair contracting practices, we can work towards establishing a more stable and mutually beneficial partnership framework that prioritises the well-being of service users and the sustainability of service providers.

In navigating the uncertain terrain ahead, Headway Kent remains committed to its mission of supporting individuals affected by brain injury and their families. By proactively addressing challenges, embracing innovation, and fostering collaborative relationships, we will continue to adapt and thrive in the face of adversity, ensuring that our services remain accessible and impactful for years to come.

Approved by order of the members of the board of Trustees and signed on their behalf by:

C Flint

Caroline Flint 24 May 2024 19:24:36 BST (UTC +1)

Caroline Flint
Director (Trustee)
Date: 24 May 2024

Headway Kent

(A company limited by guarantee)

Statement of Trustees' responsibilities

For the year ended 31 December 2023

The Trustees (who are also the directors of the Charitable company for the purposes 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. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charitable company and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the Charitable company 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 Charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

C Flint

Caroline Flint 24 May 2024 19:24:36 BST (UTC +1)

Caroline Flint

Director (Trustee)

Date: 24 May 2024

Headway Kent
(A company limited by guarantee)

Independent examiner's report
For the year ended 31 December 2023

Independent examiner's report to the Trustees of Headway Kent ('the Charitable company')

I report to the charity Trustees on my examination of the accounts of the Charitable company for the year ended 31 December 2023.

Responsibilities and basis of report

As the Trustees of the Charitable company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charitable 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 Charitable company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Association of Chartered Certified Accountants, which is one of the listed bodies.

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

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

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

This report is made solely to the Charitable company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charitable company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charitable company and the Charitable company's Trustees as a body, for my work or for this report.

Signed: 
S M Rouse FCCA DChA
Kreston Reeves LLP
Canterbury

Dated: 24 May 2024

Headway Kent
(A company limited by guarantee)

Statement of financial activities (incorporating income and expenditure account)
For the year ended 31 December 2023

	Note	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	4	37,460	13,290	50,750	131,321
Charitable activities	5	320	205,638	205,958	249,927
Other trading activities	6	-	2,082	2,082	380
Investments	7	-	206	206	1,046
Total income		37,780	221,216	258,996	382,674
Expenditure on:					
Raising funds	8	-	25,920	25,920	5,339
Charitable activities	9	50,456	312,960	363,416	419,102
Total expenditure		50,456	338,880	389,336	424,441
Net expenditure before net gains/(losses) on investments		(12,676)	(117,664)	(130,340)	(41,767)
Net gains/(losses) on investments		-	2,271	2,271	(8,102)
Net expenditure		(12,676)	(115,393)	(128,069)	(49,869)
Transfers between funds	19	(5,843)	5,843	-	-
Net movement in funds		(18,519)	(109,550)	(128,069)	(49,869)
Reconciliation of funds:					
Total funds brought forward		18,519	233,424	251,943	301,812
Net movement in funds		(18,519)	(109,550)	(128,069)	(49,869)
Total funds carried forward		-	123,874	123,874	251,943

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

The notes on pages 11 to 26 form part of these financial statements.

Headway Kent
(A company limited by guarantee)
Registered number: 04479455

Balance sheet
As at 31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	15	4,164	38,321
Investments	16	93,498	91,158
		97,662	129,479
Current assets			
Debtors	17	16,254	29,782
Cash at bank and in hand		30,185	132,618
		46,439	162,400
Creditors: amounts falling due within one year	18	(20,227)	(39,936)
Net current assets		26,212	122,464
Total assets less current liabilities		123,874	251,943
Total net assets		123,874	251,943
Charity funds			
Restricted funds	19	-	18,519
Unrestricted funds:			
Designated funds	19	123,874	200,000
General funds	19	-	33,424
Total funds		123,874	251,943

The Charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006.

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

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

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

C Flint

Caroline Flint 24 May 2024 19:24:36 BST (UTC +1)

Caroline Flint
 Director (Trustee)
 Date: 24 May 2024

The notes on pages 11 to 26 form part of these financial statements.

Headway Kent
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 December 2023

1. General information

Headway Kent is a charitable company limited by guarantee incorporated in England and Wales. The address of the registered office is Headway Kent, Unit 3 Ground Floor, Ashford, Kent, TN24 8DH. Details of the principal activities are included in the Trustees' report.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Headway Kent meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are presented in pound Sterling and rounded to the nearest pound.

2.2 Going concern

The Trustees have considered the charitable company's current level of reserves and consider that the charity has sufficient funds to enable it to continue in operation for the foreseeable future.

2.3 Income

All income is recognised once the Charitable company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The following specific policies are adopted and applied to particular categories of income:

Client fees are accounted for on a receivable basis calculated on days attended at a relevant centre.

Voluntary income by way of grants and donations is included in the statement of financial activities when receivable. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income from charitable trading is accounted for when earned.

2.4 Expenditure

All expenditure is accounted for on an accruals basis and includes VAT where applicable. Where such costs relate to more than one functional cost category they have been split on an estimate of time spent. Resources expended are shown as :

Charitable expenditure - comprises those costs incurred by the charity in the delivery of its activities and services for beneficiaries. It includes both those costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them, including governance costs (costs associated with meeting the constitutional and statutory requirements of the charity and includes the Independent Examiners fee).

Headway Kent
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 December 2023

2. Accounting policies (continued)

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charitable company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following bases:

Long-term leasehold property	- depreciated over the period of the lease
Computer & Office equipment	- 3/4 years straight line

2.7 Investments

Investments are initially recognised at cost. Subsequently investments whose value can be measured reliably are measured at fair value. Gains and losses arising from changes in the fair value of investments are included in the Statement of Financial Activities in the period in which they arise.

2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charitable company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

Headway Kent
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 December 2023

2. Accounting policies (continued)

2.11 Financial instruments

The Charitable company 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.

2.12 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight-line basis over the lease term.

2.13 Pensions

The charity operates a defined contribution pension scheme. Contributions payable are charged as an expenses in the statement of financial activities.

2.14 Fund accounting

Unrestricted funds are donations and other income receivable without further specified purpose and are available as general funds.

Designated funds are unrestricted funds earmarked by the Trustees for a particular purpose.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets this criteria is charged to the fund.

Investment income, gains and losses are allocated to the appropriate fund.

3. Critical accounting estimates and areas of judgment

No significant judgements have had to be made by the Trustees in preparing these financial statements.

4. Income from donations and legacies

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations	-	13,290	13,290	8,036
Legacies	-	-	-	75,000
Grants	37,460	-	37,460	48,285
	<u>37,460</u>	<u>13,290</u>	<u>50,750</u>	<u>131,321</u>
Total 2022	<u>47,285</u>	<u>84,036</u>	<u>131,321</u>	

Headway Kent
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 December 2023

5. Income from charitable activities

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Membership fees	-	220	220	-
Client contributions	-	5,882	5,882	8,739
Client fees	320	198,336	198,656	239,813
Counselling service	-	1,200	1,200	1,375
	<u>320</u>	<u>205,638</u>	<u>205,958</u>	<u>249,927</u>
	<u><u>320</u></u>	<u><u>205,638</u></u>	<u><u>205,958</u></u>	<u><u>249,927</u></u>
Total 2022	<u>-</u>	<u>249,927</u>	<u>249,927</u>	
	<u><u>-</u></u>	<u><u>249,927</u></u>	<u><u>249,927</u></u>	

6. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Sale of merchandise	144	144	-
Fundraising income	1,495	1,495	356
Hall/room hire	443	443	-
Lottery	-	-	24
	<u>2,082</u>	<u>2,082</u>	<u>380</u>
	<u><u>2,082</u></u>	<u><u>2,082</u></u>	<u><u>380</u></u>
Total 2022	<u>380</u>	<u>380</u>	
	<u><u>380</u></u>	<u><u>380</u></u>	

7. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Interest receivable	206	206	1,046
	<u>206</u>	<u>206</u>	<u>1,046</u>
	<u><u>206</u></u>	<u><u>206</u></u>	<u><u>1,046</u></u>
Total 2022	<u>1,046</u>	<u>1,046</u>	
	<u><u>1,046</u></u>	<u><u>1,046</u></u>	

Headway Kent
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 December 2023

8. Expenditure on raising funds

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Wages and salaries	24,273	24,273	4,998
Fundraising expenses	945	945	78
Lottery prizes	-	-	263
Merchandise costs	702	702	-
	<u>25,920</u>	<u>25,920</u>	<u>5,339</u>
	<u>5,339</u>	<u>5,339</u>	
Total 2022			

9. Analysis of expenditure by activities

	Direct costs 2023 £	Support costs 2023 £	Total funds 2023 £	Total funds 2022 £
Charitable activities	212,073	151,925	363,998	420,102
Profit on disposal of fixed assets	-	(582)	(582)	(1,000)
	<u>212,073</u>	<u>151,343</u>	<u>363,416</u>	<u>419,102</u>
	<u>279,660</u>	<u>139,442</u>	<u>419,102</u>	
Total 2022				

Headway Kent
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 December 2023

10. Analysis of direct costs

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Wages and salaries	25,207	89,538	114,745	171,455
Contract staff	-	1,733	1,733	1,343
Activities and functions	30	1,484	1,514	1,482
Minibus expenses	-	-	-	70
Rent and service charges	7,280	45,672	52,952	68,979
Rates and utilities	-	6,908	6,908	6,240
Travel and expenses	231	5,047	5,278	6,573
Profit on disposal of Minibus	-	-	-	(1,000)
Depreciation on Leasehold improvements	-	28,943	28,943	24,518
	<u>32,748</u>	<u>179,325</u>	<u>212,073</u>	<u>279,660</u>
Total 2022	<u>34,836</u>	<u>244,824</u>	<u>279,660</u>	

A number of similar costs have been amalgamated in relation to the prior year comparatives, with the total direct costs remaining unchanged.

Headway Kent
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 December 2023

11. Analysis of support costs

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Wages and salaries	4,156	77,490	81,646	88,137
Staff training and recruitment	3,735	504	4,239	1,090
Insurance	780	1,204	1,984	2,051
Printing, postage and stationery	402	1,366	1,768	1,187
Advertising, marketing and awareness	3,496	695	4,191	1,838
IT, software and subscription costs	3,150	7,461	10,611	6,667
Legal and professional fees	-	2,092	2,092	9,658
Repairs and equipment maintenance	-	3,711	3,711	15,291
Health and safety	-	1,543	1,543	893
Telephone	582	2,467	3,049	2,592
Cleaning	-	365	365	176
Bad debts	-	-	-	69
Bank charges	-	366	366	881
General and miscellaneous expenses	2	936	938	414
Depreciation	-	5,012	5,012	6,733
Independent examination fee	-	2,020	2,020	1,752
Travel and expenses	56	2,050	2,106	-
Administration costs	-	367	367	-
Consulting and supervision costs	1,350	24,080	25,430	-
Hall and venue hire	-	487	487	-
Profit on disposal of fixed assets	-	(582)	(582)	-
	17,709	133,634	151,343	139,429
Total 2022	9,340	130,102	139,442	

A number of similar costs have been amalgamated in relation to the prior year comparatives, with the total support costs remaining unchanged. Costs in relation to governance are now shown within support costs.

12. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,500 (2022 - £1,752), and accountancy services of £450 (2022 - £120).

Headway Kent
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 December 2023

13. Staff costs

	2023	2022
	£	£
Wages and salaries	206,930	232,317
Social security costs	10,296	12,413
Contribution to defined contribution pension schemes	5,171	4,708
Redundancy	692	10,154
	223,089	259,592

Redundancy payments in the year amounted to £692 (2022- £10,514).

The average number of persons employed by the Charitable company during the year was as follows:

	2023	2022
Employees	11	13

No employee received remuneration amounting to more than £60,000 in either year.

The total employee benefits (including employers national insurance) of the key management personnel of the Charitable company were £106,101 (2022 - £82,645).

14. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 December 2023, no Trustee expenses have been incurred (2022 - £NIL).

Headway Kent
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 December 2023

15. Tangible fixed assets

	Long-term leasehold property £	Computers & office equipment £	Total £
Cost or valuation			
At 1 January 2023	80,176	23,461	103,637
Additions	-	360	360
Disposals	(80,176)	(1,995)	(82,171)
At 31 December 2023	-	21,826	21,826
Depreciation			
At 1 January 2023	51,233	14,083	65,316
Charge for the year	28,943	5,012	33,955
On disposals	(80,176)	(1,433)	(81,609)
At 31 December 2023	-	17,662	17,662
Net book value			
At 31 December 2023	-	4,164	4,164
At 31 December 2022	28,944	9,377	38,321

16. Fixed asset investments

	Investment funds £	Deposit accounts £	Total £
Cost or valuation			
At 1 January 2023	63,409	27,749	91,158
Additions	-	69	69
Revaluations	2,271	-	2,271
At 31 December 2023	65,680	27,818	93,498
Net book value			
At 31 December 2023	65,680	27,818	93,498
At 31 December 2022	63,409	27,749	91,158

Headway Kent
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 December 2023

16. Fixed asset investments (continued)

Investment funds relate to amounts invested in Cofunds Limited in a multi asset fund.

Deposit accounts relate to amounts invested held in bank deposit accounts which require notice to be given before the funds can be accessed.

17. Debtors

	2023	2022
	£	£
Due within one year		
Trade debtors	14,908	22,474
Other debtors	-	2,172
Prepayments and accrued income	1,346	5,136
	16,254	29,782
	=====	=====

18. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Trade creditors	10,662	13,903
Other taxation and social security	-	3,441
Other creditors	970	2,182
Accruals and deferred income	8,595	20,410
	20,227	39,936
	=====	=====

	2023	2022
	£	£
Deferred income at 1 January 2023	18,730	18,241
Resources deferred during the year	5,735	18,730
Amounts released from previous periods	(18,730)	(18,241)
	5,735	18,730
	=====	=====

Headway Kent
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 December 2023

19. Statement of funds

Statement of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2023 £
Unrestricted funds						
Designated funds						
Contingency fund	200,000	-	-	(76,126)	-	123,874
General funds						
General funds	33,424	221,216	(338,880)	81,969	2,271	-
Total Unrestricted funds	233,424	221,216	(338,880)	5,843	2,271	123,874
Restricted funds						
Link worker	13,169	37,780	(45,106)	(5,843)	-	-
CRM	5,350	-	(5,350)	-	-	-
	18,519	37,780	(50,456)	(5,843)	-	-
Total of funds	251,943	258,996	(389,336)	-	2,271	123,874

Headway Kent**(A company limited by guarantee)****Notes to the financial statements****For the year ended 31 December 2023****19. Statement of funds (continued)****Contingency fund**

We aim to hold in our contingency reserve an amount to that of three to six months running costs. The directors may change this policy depending upon the needs of the charity. During the year, an amount of £76,126 was transferred to general funds to cover the running costs of the charity.

Link worker

The Reaching Communities funding from the national Lottery has allowed us to employ a member of staff for 3 years to assist people with acquired brain injuries who wish to seek alternative support other than the traditional Day Centre that we have previously offered. As acquired brain injuries are so varied this role identifies person centred aims and ambitions of people who may wish support seeking volunteering, training or employment opportunities, support accessing community events and support to find the best local service for financial and housing issues. The role looks to reduce social isolation and loneliness and provide that essential link between a person and their social and economic needs. The transfer to general funds of £5,843 represents the agreed contribution to the charity's overheads.

CRM

Funding received in 2021 from the Fidelity Fund via Kent Community Foundation for a CRM. A CRM is a Customer Relationship Management database system. The OLM Eclipse CRM system has been developed by Headway Oxfordshire and it's currently in use by Headway Oxfordshire and Essex so we are aware that this system works and it makes sense to use a system that already has a track record within the Headway network. The system is bespoke to the unique way Headway works with individual clients following ABI's. The system allows for individuals Care Plan's (created by Social Services) and the Wellbeing Outcome Star (a social outcome measurement tool that we utilise with individuals) to track the individuals recovery journey. The system measures achievements and goals in a person centred way and allows for the creation of bespoke plans in a community setting, within counselling and within our Community Hubs. The data can then be used to assist clients with a visual representation of their journey as well as creating credible evidence to pursue further funding. The CRM system will provide clear evidence and outcomes to demonstrate just how important our work is to our existing funders and crucially when we apply for new funding streams.

Wheelchairs

The wheelchair fund relates to a donation received from Pfizer in a previous year to fund wheelchairs for the charity.

Folkestone property

Donations received in a previous year from the Freemasons and a client's parent towards the costs of fixtures and fittings at the property at Folkestone. .

Evac Chair training

A donation received from the Rotary Club in a previous year towards the training costs associated with the Evac Chair.

Ramsgate Garden

The balance of funding received in a previous year to improve the garden (hanging baskets, planters etc) and Minibus Stand at the Ramsgate property.

Headway Kent**(A company limited by guarantee)****Notes to the financial statements****For the year ended 31 December 2023****19. Statement of funds (continued)****Community Link worker**

Due to the success of our Link Worker role, we successfully applied for funding from The Philip and Connie Phillips Foundation. This funding would allow the addition of one day a week to our Community Link Worker role. This role is not statutory funded and is something that we always need to fund raise for. The role currently has been so successful that we had a waiting list of over 40 people. The Community Link Worker supports individuals at any stage of their ABI and regardless of their income levels. The role is not based on a traditional Day Centre model and instead provides 'in the home' or community person-centred problem-solving support for anyone with an ABI regardless of their issues. The range of activities includes, assisting with the KCC financial assessment, claiming benefits, sign posting and advice, obtaining a disabled badge, how to read a bus timetable and catch a bus (for memory issues), how to access community and mental health support, relearning how to read so individuals can perform the most basic of tasks such as food shopping, and reducing social isolation and loneliness. Some of these services do exist elsewhere, however, there is no other organisation that has the ability to assist people with complex ABI's that impair speech, cause memory loss or retention, issues with anger and anxiety, a diverse range of disabilities and includes some individuals who cannot speak or move.

Photography

The KCC funded Photography project aimed at increasing confidence with people with acquired brain injuries and other members of the local community following Covid. The project encouraged people to safely mix, within the Covid Safety measures, to take photos of what covid had meant to them and their community. What now looked different and what was the new normal. As well as this creative expression and confidence building it also allowed for a new skill and friendships to be acquired. The transfer to general funds is in respect of cameras and laptops which have been treated as fixed assets and are shown on the balance sheet.

Headway Kent
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 December 2023

19. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2022 £
Unrestricted funds					
Designated funds					
Contingency fund	200,000	-	-	-	200,000
General funds					
General funds	67,575	335,389	(388,367)	18,827	33,424
Total Unrestricted funds	267,575	335,389	(388,367)	18,827	233,424
Restricted funds					
Wheelchairs	260	-	-	(260)	-
Folkestone property	2,651	-	-	(2,651)	-
Evac Chair training	804	-	-	(804)	-
Ramsgate Garden	1,117	(1,117)	-	-	-
Link worker	9,058	36,482	(25,395)	(6,976)	13,169
Community Link worker	5,000	-	(5,000)	-	-
Photography	4,897	1,982	(4,856)	(2,023)	-
CRM	10,450	-	(5,100)	-	5,350
Digital Inclusion	-	9,938	(3,825)	(6,113)	-
	34,237	47,285	(44,176)	(18,827)	18,519
Total of funds	301,812	382,674	(432,543)	-	251,943

Headway Kent
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 December 2023

20. Summary of funds

Summary of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2023 £
Designated funds	200,000	-	-	(76,126)	-	123,874
General funds	33,424	221,216	(338,880)	81,969	2,271	-
Restricted funds	18,519	37,780	(50,456)	(5,843)	-	-
	<u>251,943</u>	<u>258,996</u>	<u>(389,336)</u>	<u>-</u>	<u>2,271</u>	<u>123,874</u>

Summary of funds - prior year

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2022 £
Designated funds	200,000	-	-	-	200,000
General funds	67,575	335,389	(388,367)	18,827	33,424
Restricted funds	34,237	47,285	(44,176)	(18,827)	18,519
	<u>301,812</u>	<u>382,674</u>	<u>(432,543)</u>	<u>-</u>	<u>251,943</u>

21. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	4,164	4,164
Fixed asset investments	93,498	93,498
Current assets	46,439	46,439
Creditors due within one year	(20,227)	(20,227)
Total	<u>123,874</u>	<u>123,874</u>

Headway Kent
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 December 2023

21. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	-	38,321	38,321
Fixed asset investments	-	91,158	91,158
Current assets	18,519	143,881	162,400
Creditors due within one year	-	(39,936)	(39,936)
Total	18,519	233,424	251,943

22. Pension commitments

The Charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £5,171 (2022 - £4,708). £970 (2022- £2,182) were payable to the fund at the balance sheet date and are included in creditors.

23. Operating lease commitments

At 31 December 2023 the Charitable company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2023 £	2022 £
Not later than 1 year	-	68,702
Later than 1 year and not later than 5 years	-	37,075
	-	105,777

The Charitable company had no commitments under non-cancellable operating leases at 31 December 2023

24. Related party transactions

The Charitable company has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charitable company at 31 December 2023.

Accounts

Registered company number - 04479455
Registered charity number - 1103215

HEADWAY KENT
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

	Pages
Legal and administrative information	1
Directors' Report	2 - 5
Independent Examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the accounts	9 - 18

**LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2022**

Directors (Trustees)

Caroline Flint - Chair
Alison Parker - Vice Chair
Brian Macdowall

Solicitor
Retired Solicitor
Retired County Councillor

Company Secretary/Chief Executive Officer

Jennifer Walsh

Key Management Personnel

Jennifer Walsh
Brian Norville (to May 2022)
Victoria Treacher Todd (to March 2022)
Hayley Cook (from May 2022)

Company number

4479455

Charity number

1103215

Registered office

Unit 3 Ground Floor
Highpoint Business Village
Ashford
Kent TN24 8DH

Independent examiner

Mr S J Wren FCCA
Accountancy Matters (Kent) Limited
The Marlowe Innovation Centre
Marlowe Way
Ramsgate
Kent CT12 6FA

Bankers

Barclays Bank Plc
130 Mortimer Street
Herne Bay
Kent CT6 5EE

Solicitors

Gardner Croft LLP
2 Castle Street
Canterbury
Kent CT1 2QH

**DIRECTORS REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022**

The Directors of the company (who are trustees for the purposes of charity law) present their annual report and financial statements of the charity for the year ended 31 December 2022 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006 relating to small companies, and 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT**Governing document**

The company was incorporated as a company limited by guarantee on 8 July 2002 and is governed by its Memorandum and Articles of Association. The company gained charitable status on 14 April 2004 and took over the activities and assets of the unincorporated association operating as Headway East Kent (charity number 1013309) on 1 August 2004. In the event of the company being wound up members are required to contribute an amount not exceeding £10. On 22 July 2022 the company's name changed from Headway Kent Ltd to Headway Kent.

Recruitment and appointment of trustee/directors

The Directors of the Company are also Charity Trustees for the purpose of charity law and under the Company's Articles are known as members of the Management Committee. The Trustees of the Charity are listed on the Legal and Administrative page of these accounts. Prospective trustees are identified via a search of local organisations, contacts, supporters and beneficiaries and via local publicity. Trustees receive an induction into the charity and can access local training for Trustees if required.

The Trustees continue to seek new trustees to join the Management Committee and we have actively advertised the positions available.

Organisational structure

Staffing levels are constantly being reviewed in line with the reduction in client numbers following Covid – 19 and the new economic climate we are now facing. We said goodbye to some members of staff as they moved on to new opportunities and we mourned the loss of Diane (Thanet Hub Facilitator) following her death in the summer.

Jennifer Walsh was joined by a new Finance Manager, Isabel Shuter, and a new Head of Operations, Hayley Cook, who joined us from Headway UK, who are now the senior management team. We reviewed and restructured staff roles to maximise efficiencies, without compromising core services.

The day-to-day management of the charity has been delegated by the trustees to the Chief Executive Officer. The trustees also receive representation from Clients Carers and Volunteer representatives. This ensures that services are developed in accordance with the needs of our service users. All Community Hub staff are assisted by our fantastic, dedicated volunteers. As of 31 December 2022, the Charity employed 12 members of staff, 11 of whom are part time.

Risk management

The Management Committee meets quarterly and reviews the major risks the charity is exposed to. As a result of our Business Plan, our KPI's, finance meetings, and client meetings shows at a glance the progress of the charity and identifies any area of concern or risk. Internal control risks are minimised by the implementation of policies and procedures for all aspects of our charity. Health and safety compliance is exercised throughout the charity.

**DIRECTORS REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022**

OBJECTIVES AND ACTIVITIES**Aims and objectives**

The main aims and objectives of the charity are as follows :

To promote wider understanding of all aspects of head injuries and provide information, support and services to people with a brain injury, their families and carers.

We achieve this by :

- Increase awareness and understanding of head injury.
- Participate in activities that will reduce the incidence of head injury.
- Provide information and support for people with head injury and their relatives.
- Promote and co-ordinate multi-disciplinary approaches to head injury, screening, acute care, assessment, rehabilitation and community re-entry with clear accountability.
- Assist people with head injury to return to community living, encourage social outlets and productive activity.

Activities and Public Benefit

The Directors have had due regard to guidance published by the Charity Commission on public benefit and believe all of the Charity's activities benefit the public.

Our Community Hubs continue to raise the profile of acquired brain injuries and its effects by offering a unique low-cost professional service to brain injured adults and support to their families and carers. Our clients undertake a person-centred outcome focused programme of activities within the Hubs. In addition, we provide support to the family and carers of people with an acquired brain injury to readjust to life after brain injury. Our Counsellor provides specialist Brain Injury counselling to people who are living with a brain injury and the Link Worker signposts people to other specialist organisations for additional help as required. Headway Kent is committed to raising awareness of acquired brain injuries and the effects to professionals and the general public which we do in numerous ways, i.e. using local volunteers, participating in local events, using local media, working with local businesses, schools, colleges and universities. We continue to work with local health professionals to reduce the burden placed on the NHS. All these activities help to ensure that brain injured people do not face discrimination and are able to live a full life in the community living.

Achievements and performance

We remained at the forefront of the pandemic response, adapting services to meet changing needs. Although the lockdowns had eased there was a lack of confidence by individuals living with brain injury, their families, schools, and other key stakeholders to engage in public groups. Staff and clients still caught the virus, and this impacted on attendance and staff absence significantly throughout the year. This meant that projects such as community fundraising, community engagement and development, school information sessions and other similar traditional 'public facing' activities had to be postponed. However, we took this opportunity to focus on our service delivery, impact measuring and evaluation, new technology in the form of a client database, and preparing for and writing the new Kent County Council (KCC) response to the Adult Day Services contract. This hard work paid off as we were successful with our bid, and we were also awarded two new elements of the tender – Training/Volunteering/Employment Services and Support in the Community. The contract is no longer called Adult Day Services by KCC and is now called Every Day Life Activities, Skill Development and Training Opportunities for People in the Community. It is more agile, and person centred, allowing for 1-2-1 support, small groups, and large groups, with bespoke aims and goals for brain injury survivors. The contract commenced in October 2022, and it required significant input and hours by staff to be ready for the 'go live' date.

**DIRECTORS REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022**

Achievements and performance - cont'd

Other services we focused on whilst in the shadow of Covid 19 included our Counselling service, where we helped 20 individuals and the Lottery funded Community Link Worker, where brain injury survivors sought 1-2-1 support for issues such as disability access, food banks and accessing the right support available.

As we moved towards the middle and end of the year new issues emerged and overshadowed the Covid 19 pandemic. The war in Ukraine and changes in Government saw inflation rapidly increase, home fuel prices doubled, fuel at the pumps increased, and other goods prices increased due to inflation. All of this led to the cost-of-living crisis, with many now in fuel poverty for the first time. Our Community Hubs responded by focusing on practical sessions through digital inclusion and advice discussion groups to support those facing financial pressure. However, we were also aware that some wanted to attend Headway Kent to forget these issues, even if it just released the pressure for a few hours. The new economic issues also impacted the charity. We faced a dynamic landscape and worked tirelessly to address these issues. We constantly reviewed our financial plans to account for the impact of inflation and rising costs. We reviewed and restructured staff roles to maximise efficiencies without compromising core services. However, staff recruitment was also challenging as salaries, especially in social care, had been pushed up following Covid 19 and Brexit which caused a shortage in people seeking employment.

Thank you to each and every one of you who have played a crucial role in making 2022 a year of incredible achievements. Together we have proven that positive change is possible, and we will continue to work tirelessly towards a brighter future.

FINANCIAL REVIEW

Income, expenditure and bank balances are constantly reviewed and the charity's progress is measured by means of a Comparison Chart which is discussed and reviewed at the quarterly Trustee's Meeting.

The charity incurred a deficit during the year of £49,869 which reduces our total funds to £251,943. This deficit is an increase on the previous year's deficit of £39,941, due mainly to the reduction in the value of the charity's investments of £8,102 (2021 - increase in value £6,272). The total funds comprise restricted funds £18,519, designated contingency fund £200,000 and unrestricted general funds of £33,424.

**DIRECTORS REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022**

RESERVES POLICY AND GOING CONCERN

We aim to hold in our contingency reserve an amount to that of three to six months running costs. The directors may change this policy depending upon the needs of the charity.

It is widely recognised that fundraising becomes more and more difficult due to the financial climate. New ideas and events prove difficult when competing with other well known charities.

Although Headway Kent has successfully been re-awarded 4 years funding for our Community Hubs (with a potential extension of a further 2 years) as well as successfully bidding for two further Lots for Everyday Activities in the Community and Skills Training and Volunteering Opportunities we expect client numbers to continue to dwindle due to KCC budget savings and as the cost-of-living crisis impacts household budget. The charity is dependent on client numbers, however the charity has sufficient reserves and therefore the charity will continue to be a going concern.

PLANS FOR THE FUTURE

We set out a programme to increase efficiencies by reviewing our operating costs. Areas identified included the number of buildings we operated from and the number of days we provided services. It was agreed that Thanet and Ashford Community Hubs would move to new community centres in 2023 and 2024, to not only be embedded in the local community, but to provide a better service, to eliminate unnecessary expenses, and by improving operational efficiency. Looking ahead we accept there is still a lot of hard work to follow whilst in this current economic climate. 2022 was a stilted year but it allowed us to focus on key areas, but now, with life returning to normal after the pandemic, we need to return to educational activities, fundraising, community engagement and development, and with a clear need to create a new communications and marketing plan. We must aim to be more visible in our local community and to prevent families living with brain injuries struggling on their own. We need to be diverse and reflect the community we represent and increase the number of people we support at Headway Kent. It is only when we become a household name for brain injury support to the communities across Kent that we can let up.

Importantly, before any of these themes, we must be sustainable by being resilient and adaptable to ensure the future of Headway Kent in this very tough economic climate. Kent County Council have announced large and deep cuts to the Social Care budget, and this will be reflected in the number of people being funded for statutory services. The squeeze on household budgets will impact household budgets of individuals who pay privately. We face some very tough decisions in the future and detailed work needs to be completed on our costings for our day service and community support work service so that we can ensure we are charging local authorities the true costs of the services. We need to consider in 2023 if we can still continue to subsidise statutory services with charitable funds, which are used to provide support to anyone with a brain injury regardless of meeting a criteria. We need to consider if this will risk the charity.

Signed on behalf of the Board of Directors by :

Caroline Flint - Director

Date : 14 August 2023

HEADWAY KENT

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2022 which are set out on pages 7 to 18.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

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

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

S J Wren FCCA
Accountancy Matters (Kent) Limited
Chartered Certified Accountants
The Marlowe Innovation Centre
Marlowe Way
Ramsgate
Kent
CT12 6FA

Date : 22 August 2023

STATEMENT OF FINANCIAL ACTIVITIES
(incorporating an Income and Expenditure Account)
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds	Designated funds	Restricted funds	Total funds 2022	Total funds 2021
		£	£	£	£	£
INCOME						
Income from charitable activities :						
Client contributions		8,739	-	-	8,739	5,194
Client fees		239,813	-	-	239,813	272,696
Counselling service		1,375	-	-	1,375	439
Membership fees		-	-	-	-	10
Donations and legacies :						
Donations		8,036	-	-	8,036	7,952
Grants		1,000	-	47,285	48,285	95,637
Legacies		75,000	-	-	75,000	-
Income from other trading activities :						
Lottery		24	-	-	24	646
Fundraising income		356	-	-	356	540
Investment income - interest receivable		1,046	-	-	1,046	142
TOTAL INCOME		335,389	-	47,285	382,674	383,256
EXPENDITURE						
Costs of raising funds	2	5,339	-	-	5,339	5,437
Expenditure on charitable activities	2	374,926	-	44,176	419,102	424,032
TOTAL EXPENDITURE		380,265	-	44,176	424,441	429,469
NET INCOME/(EXPENDITURE)		(44,876)	-	3,109	(41,767)	(46,213)
Transfers between funds	10	18,827	-	(18,827)	-	-
OTHER RECOGNISED GAINS/LOSSES:						
Gains/(losses) on revaluation of investments	6	(8,102)	-	-	(8,102)	6,272
NET MOVEMENT IN FUNDS		(34,151)	-	(15,718)	(49,869)	(39,941)
Balance as at 1 January 2022		67,575	200,000	34,237	301,812	341,753
BALANCE AT 31 DECEMBER 2022		33,424	200,000	18,519	251,943	301,812

**BALANCE SHEET
AS AT 31 DECEMBER 2022**

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible assets	5	38,321	63,150
Investments	6	<u>91,158</u>	<u>155,865</u>
		129,479	219,015
CURRENT ASSETS			
Debtors	7	29,782	35,039
Cash at bank and in hand		<u>132,618</u>	<u>81,651</u>
		162,400	116,690
CURRENT LIABILITIES			
Creditors: amounts falling due within one year	8	<u>(39,936)</u>	<u>(33,893)</u>
		122,464	82,797
NET ASSETS	9	<u>251,943</u>	<u>301,812</u>
Represented by:			
FUNDS OF THE CHARITY			
Restricted funds	10	18,519	34,237
Unrestricted funds :			
Designated funds	10	200,000	200,000
General funds	10	<u>33,424</u>	<u>67,575</u>
TOTAL CHARITY FUNDS		<u>251,943</u>	<u>301,812</u>

For the financial year ended 31 December 2022 the company was entitled to exemption from audit under s.477 Companies Act 2006 and no members have deposited a notice under s.476 requiring an audit.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with s.386 of the Act for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of sections 394 and 295 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies.

These accounts were approved and signed for issue by the trustees on 14 August 2023.

Caroline Flint - Director

Alison Parker - Director

Company Registration Number - 00479455

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1 ACCOUNTING POLICIES

The financial statements have been prepared in accordance with 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 the Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Headway Kent meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The principal accounting policies adopted are as follows:

a) Preparation of the accounts on a going concern basis

The charity was successful in retendering for a new 4 year contract which runs until 30 September 2026. However, the contract is a spot purchase contract and relies on individuals being funded by KCC to access our services. Although, due to cuts in KCC budgets we anticipate client numbers reducing, but the accounts have been prepared on a going concern basis as the charity has sufficient reserves to cover a deficit in the coming year.

b) Income

All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy and its receipt is probable.

The following specific policies are adopted and applied to particular categories of income :

Client's fees are accounted for on a receivable basis calculated on days attended at a relevant centre.

Voluntary income by way of grants and donations is included in the statement of financial activities when receivable.

Income from charitable trading is accounted for when earned.

c) Expenditure

All expenditure is accounted for on an accruals basis and includes VAT where applicable. Where such costs relate to more than one functional cost category they have been split on an estimate of time spent. Resources expended are shown as :

Charitable expenditure - comprises those costs incurred by the charity in the delivery of its activities and services for beneficiaries. It includes both those costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them, including governance costs (costs associated with meeting the constitutional and statutory requirements of the charity and includes the Independent Examiners fee).

d) Tangible fixed assets

Tangible fixed assets costing more than £250 are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows :

Leasehold improvements	amortised over the period of the lease
Computers & office equipment	3 / 4 years straight line
Minibus	4 years straight line

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

1 ACCOUNTING POLICIES (contd)**e) Investments**

Investments are initially recognised at cost. Subsequently investments whose value can be measured reliably are measured at fair value. Gains and losses arising from changes in the fair value of investments are included in the Statement of Financial Activities in the period in which they arise.

f) Fund accounting

Unrestricted funds are donations and other income receivable without further specified purpose and are available as general funds.

Designated funds are unrestricted funds earmarked by the trustees for a particular purpose.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets this criteria is charged to the fund.

g) Pensions

The charity operates a defined contribution pension scheme. Contributions payable are charged as an expenses in the statement of financial activities.

h) Operating leases

Rentals payable under operating leases are charged to the statement of financial activities on a straight line basis over the period of the lease.

i) Significant judgements and estimates

No significant judgements have had to be made by the Trustees in preparing these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

2 TOTAL EXPENDITURE

	Unrestricted funds	Restricted funds	2022 Total funds	2021 Total funds
	£	£	£	£
Costs of raising funds :				
Wages and salaries	4,998	-	4,998	5,211
Fundraising expenses	78	-	78	-
Lottery prizes	263	-	263	226
	<u>5,339</u>	<u>-</u>	<u>5,339</u>	<u>5,437</u>
Costs directly allocated to activities				
Wages and salaries	137,869	33,586	171,455	203,732
Contract staff	1,343	-	1,343	2,023
Activities and functions	1,482	-	1,482	2,567
Minibus expenses	70	-	70	833
Rent and service charges	68,979	-	68,979	69,341
Rates and water	2,188	-	2,188	1,859
Travel and expenses	5,323	1,250	6,573	4,980
Utilities	4,052	-	4,052	3,110
Profit on disposal of Minibus	(1,000)	-	(1,000)	-
Amortisation	24,518	-	24,518	11,614
Support costs				
Wages and salaries	56,341	-	56,341	36,683
Staff training	1,090	-	1,090	3,146
Insurance	2,051	-	2,051	3,952
Printing, postage and stationery	1,187	-	1,187	2,070
Advertising	88	1,750	1,838	2,257
Software costs	1,567	5,100	6,667	3,886
Legal and professional fees	7,535	2,123	9,658	12,276
Repairs and equipment maintenance	14,924	367	15,291	15,623
Health and safety	893	-	893	2,360
Telephone	2,592	-	2,592	3,224
Cleaning	176	-	176	150
Bad debts	69	-	69	983
Bank charges	881	-	881	845
Miscellaneous	414	-	414	202
Depreciation	6,733	-	6,733	4,769
Governance costs:				
Wages and salaries	31,796	-	31,796	29,926
Companies House fee	13	-	13	13
Independent Examiner's fee	1,752	-	1,752	1,608
	<u>374,926</u>	<u>44,176</u>	<u>419,102</u>	<u>424,032</u>
	<u>380,265</u>	<u>44,176</u>	<u>424,441</u>	<u>429,469</u>

Of the total expenditure in 2021 of £429,469, £410,310 was unrestricted and £19,159 was restricted.

3 NET INCOME

	2022 £	2021 £
This is stated after charging:		
Operating lease rentals	68,979	62,963
Depreciation and amortisation	31,251	16,383
Profit on disposal of fixed assets	(1,000)	-
Independent Examiner's remuneration :		
- Independent Examiners' fee	1,752	1,608
- Other	120	-
	<u>1,872</u>	<u>1,608</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

4 INFORMATION REGARDING EMPLOYEES

	2022	2021
	£	£
Wages and salaries	232,317	250,292
Redundancy	10,154	1,680
Social security costs	17,413	16,058
Employer pension contributions	4,708	6,311
Employment Allowance	(5,000)	(4,000)
	<u>259,592</u>	<u>270,341</u>

The average monthly head count was 13 staff (2021 - 17 staff).

The average number of employees based on full time equivalents analysed by function was:

	2022	2021
	Number	Number
Advice and information	8	10
Management and administration	<u>2</u>	<u>2</u>
	<u>10</u>	<u>12</u>

No employee had emoluments in excess of £60,000 (2021 - Nil).

No trustees received remuneration or were reimbursed expenses from the charity during the year (2021 - £Nil).

The total employee benefits (including employers national insurance) of the key management personnel of the charity were £82,645 (2021 - £80,627)

5 FIXED ASSETS

	Leasehold Improvements	Computers, & office equipment	Minibus	Total
	£	£	£	£
Cost				
As at 1 January 2022	80,176	17,039	22,800	120,015
Additions	-	6,422	-	6,422
Disposals	<u>-</u>	<u>-</u>	<u>(22,800)</u>	<u>(22,800)</u>
As at 31 December 2022	<u>80,176</u>	<u>23,461</u>	<u>-</u>	<u>103,637</u>
Depreciation				
As at 1 January 2022	26,715	7,350	22,800	56,865
Disposals			(22,800)	(22,800)
Charge for the year	<u>24,518</u>	<u>6,733</u>	<u>-</u>	<u>31,251</u>
As at 31 December 2022	<u>51,233</u>	<u>14,083</u>	<u>-</u>	<u>65,316</u>
Net book value				
As at 31 December 2022	<u>28,943</u>	<u>9,378</u>	<u>-</u>	<u>38,321</u>
As at 31 December 2021	<u>53,461</u>	<u>9,689</u>	<u>-</u>	<u>63,150</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

6 INVESTMENTS	Investment funds	Deposit accounts	2022 Total	2021 Total
	£	£	£	£
Cost or valuation				
At 1 January 2022	71,510	84,355	155,865	149,523
Additions	-	69	69	70
Disposals	-	(56,674)	(56,674)	-
Revaluation to fair value	(8,102)	-	(8,102)	6,272
At 31 December 2022	63,408	27,750	91,158	155,865

Investment funds relate to amounts invested in Cofunds Limited in a multi asset fund.

Deposit accounts relate to amounts held in bank deposit accounts which require notice to be given before the funds can be accessed.

7 DEBTORS	2022	2021
	£	£
Trade debtors	22,474	27,063
Other debtors	2,172	-
Prepayments	5,136	3,274
Accrued income	-	4,702
	29,782	35,039

8 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2022	2021
	£	£
Trade creditors	13,903	8,948
Taxation and social security	3,441	3,642
Other creditors	2,182	1,167
Accruals	1,680	1,895
Deferred income	18,730	18,241
	39,936	33,893

9 ANALYSIS OF NET ASSETS BETWEEN FUND	General funds	Designated funds	Restricted funds	Total
	£	£	£	£
Tangible fixed assets	38,321	-	-	38,321
Investments	-	91,158	-	91,158
Current assets	28,831	108,842	24,727	162,400
Current liabilities	(33,728)	-	(6,208)	(39,936)
Net assets as at 31 December 2022	33,424	200,000	18,519	251,943

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

ANALYSIS OF NET ASSETS BETWEEN FUND - PREVIOUS YEAR

	General funds £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	63,150	-	-	63,150
Investments	-	155,865	-	155,865
Current assets	38,318	44,135	34,237	116,690
Current liabilities	(33,893)	-	-	(33,893)
Net assets as at 31 December 2021	67,575	200,000	34,237	301,812

10 MOVEMENT IN FUNDS

	As at 1 01 2022 £	Income Expenditure £		Transfers £	As at 31 12 2022 £
Restricted funds					
Wheelchairs	260	-	-	(260)	-
Folkestone property	2,651	-	-	(2,651)	-
Evac Chair training	804	-	-	(804)	-
Ramsgate Garden	1,117	(1,117)	-	-	-
Link worker	9,058	36,482	(25,395)	(6,976)	13,169
Community Link worker	5,000	-	(5,000)	-	-
Photography	4,897	1,982	(4,856)	(2,023)	-
CRM	10,450	-	(5,100)	-	5,350
Digital Inclusion	-	9,938	(3,825)	(6,113)	-
Total restricted funds	34,237	47,285	(44,176)	(18,827)	18,519
Designated funds					
Contingency fund	200,000	-	-	-	200,000
Total designated funds	200,000	-	-	-	200,000
Unrestricted general funds	67,575	335,389	(388,367)	18,827	33,424
Total funds	301,812	382,674	(432,543)	-	251,943

RESTRICTED FUNDS

Wheelchairs

The wheelchair fund related to a donation received from Pfizer in a previous year, however the funder has now agreed that the balance of the fund can be used for general charity purposes and therefore the unspent amount has been transferred to general funds.

Folkestone property

Donations received in a previous year from the Freemasons and a client's parent towards the costs of fixtures and fittings at the property at Folkestone. As these funds had not been fully used for the Folkestone property, the funder has agreed that they can be used for the Hythe property. A transfer has been made to general funds in respect of capital expenditure incurred on the Hythe property last year.

Evac Chair training

A donation received from the Rotary Club in a previous year towards the training costs associated with the Evac Chair. Although the training has taken place the funds have not been fully utilised and the funder has agreed that the funds can be used for other staff training instead.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

Ramsgate Garden

The balance of funding received last year to improve the garden (hanging baskets, planters etc) and Minibus Stand at the Ramsgate property. Due to Covid, these funds had still not been spent and therefore the charity has repaid the unspent amount to the funder.

Link worker

The Reaching Communities funding from the National Lottery has allowed us to employ a member of staff for 3 years to assist people with acquired brain injuries who wish to seek alternative support other than the traditional Day Centre that we have previously offered. As Acquired Brain Injuries are so varied this role identifies person centred aims and ambitions of people who may wish support seeking volunteering, training or employment opportunities, support accessing community events and support to find the best local service for financial and housing issues. The role looks to reduce social isolation and loneliness and provide that essential link between a person and their social and economic needs. The transfer to general funds represents the agreed contribution to the charity's overheads.

Community Link worker

Due to the success of our Link Worker role, we successfully applied for funding from The Philip and Connie Phillips Foundation. This funding would allow the addition of one day a week to our Community Link Worker role. This role is not statutory funded and is something that we always need to fundraise for. The role currently has been so successful that we had a waiting list of over 40 people. The Community Link Worker supports individuals at any stage of their ABI and regardless of their income levels. The role is not based on a traditional Day Centre model and instead provides 'in the home' or community person-centred problem-solving support for anyone with an ABI regardless of their issues. The range of activities includes, assisting with the KCC financial assessment, claiming benefits, sign posting and advice, obtaining a disabled badge, how to read a bus timetable and catch a bus (for memory issues), how to access community and mental health support, relearning how to read so individuals can perform the most basic of tasks such as food shopping, and reducing social isolation and loneliness. Some of these services do exist elsewhere, however, there is no other organisation that has the ability to assist people with complex ABI'S that impair speech, cause memory loss or retention, issues with anger and anxiety, a diverse range of disabilities and includes some individuals who cannot speak or move.

Photography

The KCC funded Photography project aimed at increasing confidence with people with acquired brain injuries and other members of the local community following Covid. The project encouraged people to safely mix, within the Covid Safety measures, to take photos of what covid had meant to them and their community. What now looked different and what was the new normal. As well as this creative expression and confidence building it also allowed for a new skill and friendships to be acquired. The transfer to general funds is in respect of a contribution towards the charity's overhead costs.

CRM

Funding received last year from The Fidelity Fund via the Kent Community Foundation for a CRM. A CRM is a Customer Relationship Management data base system. The Olm Eclipse CRM system has been developed by Headway Oxfordshire and it's currently in use by Headway Oxfordshire and Essex so we are aware that this system works and it makes sense to use a system that already has a track record within the Headway network. The system is bespoke to the unique way Headway works with individual clients following ABI's. The system allows for individuals Care Plan's (created by Social Services) and the Wellbeing Outcome Star (a social outcome measurement tool that we utilise with individuals) to track the individuals recovery journey. The system measures achievements and goals in a person centred way and allows for the creation of bespoke plans in a community setting, within counselling and within our Community Hubs. The data can then be used to assist clients with a visual representation of their journey as well as creating credible evidence to pursue further funding. The CRM system will provide clear evidence and outcomes to demonstrate just how important our work is to our existing funders and crucially when we apply for new funding streams. The system was fully implemented in May 2023.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

Digital Inclusion

Digital inclusion in adult social care refers to the efforts and strategies aimed at ensuring that all adults, regardless of age, ability, or background, have access to and can effectively use digital technologies and online resources to support their social care needs and overall well-being. It acknowledges the increasing importance of digital technology in delivering efficient and personalised care services while addressing potential barriers that certain individuals may face in adopting and using these technologies. The transfer to general funds is in respect of whiteboards, tablets, screens and laptops which have been treated as fixed assets and are shown on the balance sheet.

DESIGNATED FUNDS

Contingency fund

The contingency fund has been created (by way of transfers from the general fund) to cover emergencies or problems with funding and should enable the charity to operate for a period of approximately six months whilst alternative funding is sought.

MOVEMENT IN FUNDS - PREVIOUS YEAR

	As at 1 01 2021 £	Income Expenditure £		Transfers £	As at 31 12 2021 £
Restricted funds					
Wheelchairs	260	-	-	-	260
Folkestone property	2,651	-	-	-	2,651
Evac Chair training	804	-	-	-	804
Ramsgate Garden	1,117	-	-	-	1,117
Link worker	-	38,145	(16,609)	(12,478)	9,058
Community Link worker	-	5,000	-	-	5,000
Photography	-	7,931	-	(3,034)	4,897
CRM	-	13,000	(2,550)	-	10,450
Total restricted funds	4,832	64,076	(19,159)	(15,512)	34,237
Designated funds					
Contingency fund	250,000	-	-	(50,000)	200,000
Total designated funds	250,000	-	-	(50,000)	200,000
Unrestricted general funds	86,921	319,180	(404,038)	65,512	67,575
Total funds	341,753	383,256	(423,197)	-	301,812

RESTRICTED FUNDS - PREVIOUS YEAR

Wheelchairs

The wheelchair fund relates to a donation received from Pfizer in a previous year to fund wheelchairs for the charity.

Folkestone property

Donations received in a previous year from the Freemasons and a client's parent towards the costs of fixtures and fittings at the property at Folkestone. As these funds have not been fully used for the Folkestone property, the charity is to ask the funder if they can be used for the Hythe property.

Evac Chair training

A donation received from the Rotary Club in a previous year towards the training costs associated with the Evac Chair. Although the training has taken place the funds have not been fully utilised and the charity is to ask the funder if the funds can be used for other staff training instead.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

Ramsgate Garden

The balance of funding received last year to improve the garden (hanging baskets, planters etc) and Minibus Stand at the Ramsgate property. Due to Covid, these funds have still not been spent and therefore the charity is to ask the funder if the balance of this fund can be used for another purpose.

Link worker

The Reaching Communities funding from the National Lottery has allowed us to employ a member of staff for 3 years to assist people with acquired brain injuries who wish to seek alternative support other than the traditional Day Centre that we have previously offered. As Acquired Brain Injuries are so varied this role identifies person centred aims and ambitions of people who may wish support seeking volunteering, training or employment opportunities, support accessing community events and support to find the best local service for financial and housing issues. The role looks to reduce social isolation and loneliness and provide that essential link between a person and their social and economic needs. The transfer to general funds represents the agreed contribution to the charity's overheads.

Community Link worker

Due to the success of our Link Worker role, we successfully applied for funding from The Philip and Connie Phillips Foundation. This funding would allow the addition of one day a week to our Community Link Worker role. This role is not statutory funded and is something that we always need to fundraise for. The role currently has been so successful that we had a waiting list of over 40 people. The Community Link Worker supports individuals at any stage of their ABI and regardless of their income levels. The role is not based on a traditional Day Centre model and instead provides 'in the home' or community person-centred problem-solving support for anyone with an ABI regardless of their issues. The range of activities includes, assisting with the KCC financial assessment, claiming benefits, sign posting and advice, obtaining a disabled badge, how to read a bus timetable and catch a bus (for memory issues), how to access community and mental health support, relearning how to read so individuals can perform the most basic of tasks such as food shopping, and reducing social isolation and loneliness. Some of these services do exist elsewhere, however, there is no other organisation that has the ability to assist people with complex ABI'S that impair speech, cause memory loss or retention, issues with anger and anxiety, a diverse range of disabilities and includes some individuals who cannot speak or move.

Photography

The KCC funded Photography project aimed at increasing confidence with people with acquired brain injuries and other members of the local community following Covid. The project encouraged people to safely mix, within the Covid Safety measures, to take photos of what covid had meant to them and their community. What now looked different and what was the new normal. As well as this creative expression and confidence building it also allowed for a new skill and friendships to be acquired. The transfer to general funds is in respect of cameras and laptops which have been treated as fixed assets and are shown on the balance sheet.

CRM

Funding received from The Fidelity Fund via the Kent Community Foundation for a CRM. A CRM is a Customer Relationship Management data base system. The Olm Eclipse CRM system has been developed by Headway Oxfordshire and it's currently in use by Headway Oxfordshire and Essex so we are aware that this system works and it makes sense to use a system that already has a track record within the Headway network. The system is bespoke to the unique way Headway works with individual clients following ABI's. The system allows for individuals Care Plan's (created by Social Services) and the Wellbeing Outcome Star (a social outcome measurement tool that we utilise with individuals) to track the individuals recovery journey. The system measures achievements and goals in a person centred way and allows for the creation of bespoke plans in a community setting, within counselling and within our Community Hubs. The data can then be used to assist clients with a visual representation of their journey as well as creating credible evidence to pursue further funding. The CRM system will provide clear evidence and outcomes to demonstrate just how important our work is to our existing funders and crucially when we apply for new funding streams.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

DESIGNATED FUNDS - PREVIOUS YEAR

Contingency fund

The contingency fund has been created (by way of transfers from the general fund) to cover emergencies or problems with funding and should enable the charity to operate for a period of approximately six months whilst alternative funding is sought.

11 FINANCIAL COMMITMENTS

At 31 December 2022 the charity had future minimum lease payments under non-cancellable operating leases as follows:

	2022	2021
	£	£
within one year	68,702	68,040
within two to five years	37,075	105,060
after five years	-	-
	<u> </u>	<u> </u>

12 MEMBERS LIABILITY

The company is a company limited by guarantee. The members' liability is limited to £10 each.

13 CORPORATION TAXATION

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

14 RELATED PARTY TRANSACTIONS

There were no transactions with related parties during the year under review that need to be disclosed.

Accounts

Registered company number - 04479455
Registered charity number - 1103215

HEADWAY KENT
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

	Pages
Legal and administrative information	1
Directors' Report	2 - 5
Independent Examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the accounts	9 - 17

**LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2021**

Directors (Trustees)

Caroline Flint - Chair		Solicitor
Nicholas Hunt - Treasurer	(resigned 16.12.21)	Retired Head Teacher
Helen Blackwood	(resigned 5.7.21)	RGN, PN, Diabetes dip
Alison Parker - Vice Chair		Retired Solicitor
Brian Macdowall		Retired County Councillor

Company Secretary/Chief Executive Officer

Jennifer Walsh

Key Management Personnel

Jennifer Walsh
Brian Norville
Victoria Treacher Todd

Company number

4479455

Charity number

1103215

Registered office

Unit 3 Ground Floor
Highpoint Business Village
Ashford
Kent TN24 8DH

Independent examiner

Mr S J Wren FCCA
Accountancy Matters (Kent) Limited
31 Queen Street
Ramsgate
Kent CT11 9DZ

Bankers

Barclays Bank Plc
130 Mortimer Street
Herne Bay
Kent CT6 5EE

Solicitors

Gardner Croft LLP
2 Castle Street
Canterbury
Kent CT1 2QH

**DIRECTORS REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

The Directors of the company (who are trustees for the purposes of charity law) present their annual report and financial statements of the charity for the year ended 31 December 2021 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006 relating to small companies, and 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT**Governing document**

The company was incorporated as a company limited by guarantee on 8 July 2002 and is governed by its Memorandum and Articles of Association. The company gained charitable status on 14 April 2004 and took over the activities and assets of the unincorporated association operating as Headway East Kent (charity number 1013309) on 1 August 2004. In the event of the company being wound up members are required to contribute an amount not exceeding £10. On 10 April 2021 the company's name changed from Headway East Kent to Headway Kent Ltd, and then on 22 July 2022, the name was changed to Headway Kent.

Recruitment and appointment of trustee/directors

The Directors of the Company are also Charity Trustees for the purpose of charity law and under the Company's Articles are known as members of the Management Committee. The Trustees of the Charity are listed on the Legal and Administrative page of these accounts. Prospective trustees are identified via a search of local organisations, contacts, supporters and beneficiaries and via local publicity. Trustees receive an induction into the charity and can access local training for Trustees if required.

Helen Blackwood resigned as a Trustee on 5 July 2021 and Nick Hunt resigned on 16 December 2021. We wish to thank them for their hard work and unwavering support.

The Trustees still continue to seek new trustees to join the Management Committee and we have actively advertised the positions available.

Organisational structure

Jennifer Walsh took over as CEO on 1 January 2021 with the remit to prepare the organisation for the services being retendered in 2022.

Staffing levels are constantly being reviewed in line with the reduction in client numbers following Covid and we lost some long-term members of staff this year. Our best wishes go to these individuals and Headway views this as an opportunity for us to attract new and talented individuals.

Jennifer Walsh was joined by a new Finance Manager on a 1-year temporary contract to assist with professionalising the accounts in line with the overarching plan to computerise all back-office functions. A new Area Manager was not appointed at this time in order to reduce costs. The day-to-day management of the charity has been delegated by the trustees to the Chief Executive Officer who is supported by a Business Administrator, an Admin Assistant and the Finance Team and Assessment Manager, who report directly to the Chief Executive Officer. The trustees also receive representation from Clients Carers and Volunteer representatives. This ensures that services are developed in accordance with the needs of our service users. All Community Hub staff are assisted by our fantastic, dedicated volunteers. Carole Southern moved across from being a Community Hub Facilitator to our dedicated counsellor, to utilise the skills and qualifications Carole holds. As at 31 December 2021 the Charity employed 14 people.

**DIRECTORS REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

Risk management

The Management Committee meets quarterly and reviews the major risks the charity is exposed to. As a result of our Business Plan, our KPI's, finance meetings, and client meetings shows at a glance the progress of the charity and identifies any area of concern or risk. Internal control risks are minimised by the implementation of policies and procedures for all aspects of our charity. Health and safety compliance is exercised throughout the charity.

OBJECTIVES AND ACTIVITIES**Aims and objectives**

The main aims and objectives of the charity are as follows :

To promote wider understanding of all aspects of head injuries and provide information, support and services to people with a brain injury, their families and carers.

We achieve this by :

- Increase awareness and understanding of head injury.
- Participate in activities that will reduce the incidence of head injury.
- Provide information and support for people with head injury and their relatives.
- Promote and co-ordinate multi-disciplinary approaches to head injury, screening, acute care, assessment, rehabilitation and community re-entry with clear accountability.
- Assist people with head injury to return to community living, encourage social outlets and productive activity.

Activities and Public Benefit

The Directors have had due regard to guidance published by the Charity Commission on public benefit and believe all of the Charity's activities benefit the public.

Our Community Hubs continue to raise the profile of acquired brain injuries and its effects by offering a unique low-cost professional service to brain injured adults and support to their families and carers. Our clients undertake a person-centred outcome focused programme of activities within the Hubs. In addition, we provide support to the family and carers of people with an acquired brain injury to readjust to life after brain injury. Our Counsellor provides specialist Brain Injury counselling to people who are living with a brain injury and the Link Worker signposts people to other specialist organisations for additional help as required. Headway Kent is committed to raising awareness of acquired brain injuries and the effects to professionals and the general public which we do in numerous ways, i.e. using local volunteers, participating in local events, using local media, working with local businesses, schools, colleges and universities. We continue to work with local health professionals to reduce the burden placed on the NHS. All these activities help to ensure that brain injured people do not face discrimination and are able to live a full life in the community living.

Achievements and performance

The end of 2021 saw Covid – 19 starting to retreat and then the rise of the Omicron variant. It still left an indelible mark on the organisation this year as well as in 2020, with everyone trying hard to accept the 'new normal'. The pandemic impacted on supply chains, with a cost of fuel crisis, and for a short while, even the inability to obtain fuel. The worldwide socio- economic impact of the 'mass resignation' that followed, and the lack of a mobile workforce due to Brexit, became a workplace recruitment reality when KCC reported that there were approximately 30% of posts left unfilled by organisations providing their Health and Social Care contracts. Headways across the UK, and other Day Care organisations, began to report that client numbers had significantly reduced following Covid -19, and this was an event experienced by Headway Kent. This coupled with KCC announcing a multimillion-pound shortfall in their budget meant we needed to examine every aspect of our delivery model for the future to ensure the continuation of Headway Kent.

**DIRECTORS REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

Achievements and performance - cont'd

We took the local and global outlook as an opportunity to focus now on what we could do now to make us future proof. The lock downs in the early part of the year provided the time we needed to move premises in Folkestone/Hythe and Ashford, to buildings that were better suited to our core services, as well as allowing greater business support. Back-office functions became computerised, with every member of staff receiving a laptop so we would have an agile responsive work force, ready to work anywhere. We invested in a new IT company to ensure we were GDPR compliant, and that clients' details would never be at risk. We successfully received funding from the Fidelity Fund for a computer data base to allow clients records to be linked with their aims and ambitions for better outcomes. Covid – 19 had impacted on our community fundraising ability and so we refocused some time on bid writing, successfully receiving funds from KCC for a Digital Inclusion project, The Phillips Foundation, and Infection Control Funds.

Adult social care funding has been under extreme pressure for several years and was identified as the top long-term pressure for councils in a 2020 Local Government Finance Survey. Little impact has been felt for organisations on the front line and the contract rates available for providers still fall far short of what is needed to meet the full costs of support. In fact, overall spending on care by local authorities is down by 5% since 2009/10, despite growth in demand over same period (Institute of Fiscal Studies). Adults of a working age who require social care account for half of all local authority expenditure (despite representing only one third of the total caseload). As such, the area was a key target for planned savings of £700m across all local authority adult social care budgets in 2019/20. To help manage demand and control costs, local authority funders are increasingly looking to employ an 'asset-based commissioning' model. This approach places far greater emphasis on encouraging independence and reducing the need for long-term support. Care packages are built around individuals, using assets that already exist in the community. We knew that 2022 would see our Contract with KCC being retendered and our key priority was to be in the best possible position to successfully be re-awarded funding for our Community Hubs with consideration to the fall in budgets and the new commissioning cost saving trends. We began working towards the tender by moving away from the traditional Day Centre Model and introducing Community Hubs with person centred activity-based sessions which focused on personal and social outcomes. We looked for the correct outcome measurement tool to map our progress and to provide the much-needed evidence to our funders. Our clients are key to the shift in our delivery models and thus co-produced the sessions they would like. Our Link worker and Counsellor allowed people to receive bespoke support instead of just taking a one size fits all approach. We wanted to commit to development across the County and so our name changed to Headway Kent so we could be more inclusive to the all the communities we serve.

As always, we would like to highlight how everything depends on our staff and volunteers, their commitment, their respect for our clients and unfaltering willingness to go above and beyond when necessary. We ended the year with staff who had embraced new ideas, understood the Theory of Change, and undertook all the additional training. We had staff who had not taken all their annual leave just to ensure the continuation of the service and to ensure the safety of our clients. They responded when others had let them down.

Although we faced many challenges, we end the year with renewed commitment and enthusiasm, knowing that we are one step closer to being a successful contender when our services are re tendered and recognising our many achievements in the face of such adversity.

Thank you to all our clients, carers, grant funders, Trustees, staff, volunteers and supporters of Headway Kent, we could not provide these services without you.

**DIRECTORS REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

FINANCIAL REVIEW

Income, expenditure and bank balances are constantly reviewed and the charity's progress is measured by means of a Comparison Chart which is discussed and reviewed at the quarterly Trustee's Meeting.

The charity incurred a deficit during the year of £39,941 which reduces our total funds to £301,812. This deficit is an increase on the previous year's deficit of £3,864, due mainly to increased costs of the new premises and associated maintenance. Due to Day Centre being closed for part of the year, Client contributions are down further from 2020. We have however received KCC grants of £26,561 which helped towards our increased costs caused by the Pandemic.

RESERVES POLICY AND GOING CONCERN

We aim to hold in our contingency reserve an amount to that of three to six months running costs. The directors may change this policy depending upon the needs of the charity.

It is widely recognised that fundraising becomes more and more difficult due to the financial climate. New ideas and events prove difficult when competing with other well known charities.

At the time of producing this report we are aware that Headway Kent has successfully been re-awarded 4 years funding for our Community Hubs (with a potential extension of a further 2 years) as well as successfully bidding for two further Lots for Everyday Activities in the Community and Skills Training and Volunteering Opportunities. However, all Lots awarded are paid in a spot purchase contract, which means we are paid per person and per attendance, and in arrears. Therefore, due to the dependency on client numbers the charity will still continue to be a going concern.

PLANS FOR THE FUTURE

Our name change (made on 19 April 2021 from Headway East Kent) reflects our intention to reach more people with acquired brain injury across the county. We plan to bid for contracts across a larger geographical area and for more areas support. Our work force will become more agile with ability to move across the county providing support in existing infrastructure, thus reducing the cost and liability of multiple rents and utilities.

Client numbers will dictate staff levels in Community Hubs and the numbers have declined; however, we want to compliment the work in the Hubs with bespoke 1-2-1 support in the community, brain injury facilitated support groups, and helping with training and employment opportunities. The Link worker will continue support people who need guidance, advice and will work with other organisations as required and carers will continue to be supported.

We plan to work with other Headway organisations who have implemented change and learn from their experience and take relevant models to enhance our own service. We need to look across the skills of the organisation and recruit new talent to enhance our plans of professionalising all our services in line with current KCC requirements.

A new Business plan will be produced along with a fund-raising strategy which will outline our commitment to growing Headway Kent, diversifying Income Streams and thus ensure the longevity of the Charity.

Signed on behalf of the Board of Directors by :

Caroline Flint - Director

Date : 22 October 2022

HEADWAY KENT

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2021 which are set out on pages 7 to 17.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

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

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

**S J Wren FCCA
Accountancy Matters (Kent) Limited
Chartered Certified Accountants
31 Queen Street
Ramsgate
Kent
CT11 9DZ**

Date : 24 October 2022

STATEMENT OF FINANCIAL ACTIVITIES
(incorporating an Income and Expenditure Account)
FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds	Designated funds	Restricted funds	Total funds 2021	Total funds 2020
		£	£	£	£	£
INCOME						
Income from charitable activities :						
Client contributions		5,194	-	-	5,194	5,945
Client fees		272,696	-	-	272,696	295,606
Counselling service		439	-	-	439	-
Membership fees		10	-	-	10	555
Donations and legacies :						
Donations		7,952	-	-	7,952	34,846
Grants		31,561	-	64,076	95,637	20,500
Legacies		-	-	-	-	-
Minibus income		-	-	-	-	105
Income from other trading activities :						
Lottery		646	-	-	646	1,300
Fundraising income		540	-	-	540	5,448
Investment income - interest receivable		142	-	-	142	2,249
TOTAL INCOME		319,180	-	64,076	383,256	366,554
EXPENDITURE						
Costs of raising funds	2	5,437	-	-	5,437	834
Expenditure on charitable activities	2	404,873	-	19,159	424,032	372,076
TOTAL EXPENDITURE		410,310	-	19,159	429,469	372,910
NET INCOME/(EXPENDITURE)		(91,130)	-	44,917	(46,213)	(6,356)
Transfers between funds	10	65,512	(50,000)	(15,512)	-	-
OTHER RECOGNISED GAINS/LOSSES:						
Gains/(losses) on revaluation of investments	6	6,272	-	-	6,272	2,492
NET MOVEMENT IN FUNDS		(19,346)	(50,000)	29,405	(39,941)	(3,864)
Balance as at 1 January 2021		86,921	250,000	4,832	341,753	345,617
BALANCE AT 31 DECEMBER 2021		67,575	200,000	34,237	301,812	341,753

**BALANCE SHEET
AS AT 31 DECEMBER 2021**

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible assets	5	63,150	41,977
Investments	6	<u>155,865</u>	<u>149,523</u>
		219,015	191,500
CURRENT ASSETS			
Debtors	7	35,039	36,123
Cash at bank and in hand		<u>81,651</u>	<u>163,821</u>
		116,690	199,944
CURRENT LIABILITIES			
Creditors: amounts falling due within one year	8	<u>(33,893)</u>	<u>(49,691)</u>
		82,797	150,253
NET ASSETS	9	<u>301,812</u>	<u>341,753</u>
Represented by:			
FUNDS OF THE CHARITY			
Restricted funds	10	34,237	4,832
Unrestricted funds :			
Designated funds	10	200,000	250,000
General funds	10	<u>67,575</u>	<u>86,921</u>
TOTAL CHARITY FUNDS		<u>301,812</u>	<u>341,753</u>

For the financial year ended 31 December 2021 the company was entitled to exemption from audit under s.477 Companies Act 2006 and no members have deposited a notice under s.476 requiring an audit.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with s.386 of the Act for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of sections 394 and 295 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies.

These accounts were approved and signed for issue by the trustees on 22 October 2022.

Caroline Flint - Director

Alison Parker - Director

Company Registration Number - 00479455

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1 ACCOUNTING POLICIES

The financial statements have been prepared in accordance with 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 the Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Headway Kent meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The principal accounting policies adopted are as follows:

a) Preparation of the accounts on a going concern basis

The charity had a contract with Kent County Council Social Services for day care services for the period up until 31 March 2021 which due to Covid was extended until 30 September 2022. The charity was successful in retendering for a new 4 year contract which runs until 30 September 2026 and therefore the accounts have been prepared on a going concern basis.

b) Income

All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy and its receipt is probable.

The following specific policies are adopted and applied to particular categories of income :

Client's fees are accounted for on a receivable basis calculated on days attended at a relevant centre.

Voluntary income by way of grants and donations is included in the statement of financial activities when receivable.

Income from charitable trading is accounted for when earned.

c) Expenditure

All expenditure is accounted for on an accruals basis and includes VAT where applicable. Where such costs relate to more than one functional cost category they have been split on an estimate of time spent. Resources expended are shown as :

Charitable expenditure - comprises those costs incurred by the charity in the delivery of its activities and services for beneficiaries. It includes both those costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them, including governance costs (costs associated with meeting the constitutional and statutory requirements of the charity and includes the Independent Examiners fee).

d) Tangible fixed assets

Tangible fixed assets costing more than £250 are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows :

Leasehold improvements	amortised over the period of the lease
Computers & office equipment	3 / 4 years straight line
Minibus	4 years straight line

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

1 ACCOUNTING POLICIES (contd)**e) Investments**

Investments are initially recognised at cost. Subsequently investments whose value can be measured reliably are measured at fair value. Gains and losses arising from changes in the fair value of investments are included in the Statement of Financial Activities in the period in which they arise.

f) Fund accounting

Unrestricted funds are donations and other income receivable without further specified purpose and are available as general funds.

Designated funds are unrestricted funds earmarked by the trustees for a particular purpose.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets this criteria is charged to the fund.

g) Pensions

The charity operates a defined contribution pension scheme. Contributions payable are charged as an expenses in the statement of financial activities.

h) Operating leases

Rentals payable under operating leases are charged to the statement of financial activities on a straight line basis over the period of the lease.

i) Significant judgements and estimates

No significant judgements have had to be made by the Trustees in preparing these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

2 TOTAL EXPENDITURE

	Unrestricted funds	Restricted funds	2021 Total funds	2020 Total funds
	£	£	£	£
Costs of raising funds :				
Wages and salaries	5,211	-	5,211	-
Fundraising expenses	-	-	-	316
Lottery prizes	226	-	226	518
	<u>5,437</u>	<u>-</u>	<u>5,437</u>	<u>834</u>
Costs directly allocated to activities				
Wages and salaries	187,123	16,609	203,732	221,655
Contract staff	2,023	-	2,023	-
Activities and functions	2,567	-	2,567	2,690
Minibus expenses	833	-	833	1,758
Rent and service charges	69,341	-	69,341	47,018
Rates and water	1,859	-	1,859	1,125
Travel and expenses	4,980	-	4,980	4,689
Utilities	3,110	-	3,110	2,933
Depreciation - minibus	-	-	-	5,700
Amortisation	11,614	-	11,614	8,219
Support costs				
Wages and salaries	36,683	-	36,683	34,339
Staff training	3,146	-	3,146	-
Insurance	3,952	-	3,952	1,199
Printing, postage and stationery	2,070	-	2,070	5,134
Advertising	2,257	-	2,257	-
Software costs	1,336	2,550	3,886	1,129
Legal and professional fees	12,276	-	12,276	3,819
Repairs and equipment maintenance	15,623	-	15,623	3,201
Health and safety	2,360	-	2,360	1,720
Telephone	3,224	-	3,224	4,104
Cleaning	150	-	150	59
Bad debts	983	-	983	-
Bank charges	845	-	845	1,246
Miscellaneous	202	-	202	199
Depreciation	4,769	-	4,769	1,880
Governance costs				
Wages and salaries	29,926	-	29,926	16,639
Companies House fee	13	-	13	13
Independent Examiner's fee	1,608	-	1,608	1,608
	<u>404,873</u>	<u>19,159</u>	<u>424,032</u>	<u>372,076</u>
	<u>410,310</u>	<u>19,159</u>	<u>429,469</u>	<u>372,910</u>

Of the total expenditure in 2020 of £372,910, £372,910 was unrestricted and £Nil was restricted.

3 NET INCOME

	2021 £	2020 £
This is stated after charging:		
Operating lease rentals	62,963	22,382
Depreciation and amortisation	16,383	15,799
Independent Examiner's remuneration :		
- Independent Examiners' fee	1,608	1,608
- Other	-	-

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

4 INFORMATION REGARDING EMPLOYEES

	2021	2020
	£	£
Wages and salaries	250,292	256,044
Redundancy	1,680	-
Social security costs	16,058	15,632
Employer pension contributions	6,311	4,957
Employment Allowance	<u>(4,000)</u>	<u>(4,000)</u>
	<u>270,341</u>	<u>272,633</u>

The average monthly head count was 17 staff (2020 - 18 staff).

The average number of employees based on full time equivalents analysed by function was:

	2021	2020
	Number	Number
Advice and information	10	11
Management and administration	<u>2</u>	<u>1</u>
	<u>12</u>	<u>12</u>

No employee had emoluments in excess of £60,000 (2020 - Nil).

No trustees received remuneration or were reimbursed expenses from the charity during the year (2020 - £Nil).

The total employee benefits (including employers national insurance) of the key management personnel of the charity were £80,627 (2020 - £42,086)

5 FIXED ASSETS

	Leasehold Improvements	Computers, & office equipment	Minibus	Total
	£	£	£	£
Cost				
As at 1 January 2021	66,924	22,039	22,800	111,763
Additions	26,496	11,060	-	37,556
Disposals	<u>(13,244)</u>	<u>(16,060)</u>	<u>-</u>	<u>(29,304)</u>
As at 31 December 2021	<u>80,176</u>	<u>17,039</u>	<u>22,800</u>	<u>120,015</u>
Depreciation				
As at 1 January 2021	28,345	18,641	22,800	69,786
Disposals	(13,244)	(16,060)	-	(29,304)
Charge for the year	<u>11,614</u>	<u>4,769</u>	<u>-</u>	<u>16,383</u>
As at 31 December 2021	<u>26,715</u>	<u>7,350</u>	<u>22,800</u>	<u>56,865</u>
Net book value				
As at 31 December 2021	<u>53,461</u>	<u>9,689</u>	<u>-</u>	<u>63,150</u>
As at 31 December 2020	<u>38,579</u>	<u>3,398</u>	<u>-</u>	<u>41,977</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

6 INVESTMENTS	Investment funds	Deposit accounts	2021 Total	2020 Total
	£	£	£	£
Cost or valuation				
At 1 January 2021	65,238	84,285	149,523	196,195
Additions	-	70	70	836
Disposals	-	-	-	(50,000)
Revaluation to fair value	6,272	-	6,272	2,492
At 31 December 2021	71,510	84,355	155,865	149,523

Investment funds relate to amounts invested in Cofunds Limited in a multi asset fund.

Deposit accounts relate to amounts held in bank deposit accounts which require notice to be given before the funds can be accessed.

7 DEBTORS	2021	2020
	£	£
Trade debtors	27,063	28,829
Other debtors	-	-
Prepayments	3,274	2,086
Accrued income	4,702	5,208
	35,039	36,123

8 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2021	2020
	£	£
Trade creditors	8,948	2,380
Taxation and social security	3,642	5,227
Other creditors	1,167	1,650
Accruals	1,895	2,289
Deferred income	18,241	38,145
	33,893	49,691

9 ANALYSIS OF NET ASSETS BETWEEN FUND	General funds	Designated funds	Restricted funds	Total
	£	£	£	£
Tangible fixed assets	63,150	-	-	63,150
Investments	-	155,865	-	155,865
Current assets	38,318	44,135	34,237	116,690
Current liabilities	(33,893)	-	-	(33,893)
Net assets as at 31 December 2021	67,575	200,000	34,237	301,812

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

ANALYSIS OF NET ASSETS BETWEEN FUND - PREVIOUS YEAR

	General funds £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	41,977	-	-	41,977
Investments	-	149,523	-	149,523
Current assets	94,635	100,477	4,832	199,944
Current liabilities	(49,691)	-	-	(49,691)
Net assets as at 31 December 2020	86,921	250,000	4,832	341,753

10 MOVEMENT IN FUNDS

	As at 1 01 2021 £	Income £	Expenditure £	Transfers £	As at 31 12 2021 £
Restricted funds					
Wheelchairs	260	-	-	-	260
Folkestone property	2,651	-	-	-	2,651
Evac Chair training	804	-	-	-	804
Ramsgate Garden	1,117	-	-	-	1,117
Link worker	-	38,145	(16,609)	(12,478)	9,058
Community Link worker	-	5,000	-	-	5,000
Photography	-	7,931	-	(3,034)	4,897
CRM	-	13,000	(2,550)	-	10,450
Total restricted funds	4,832	64,076	(19,159)	(15,512)	34,237
Designated funds					
Contingency fund	250,000	-	-	(50,000)	200,000
Total designated funds	250,000	-	-	(50,000)	200,000
Unrestricted general funds	86,921	319,180	(404,038)	65,512	67,575
Total funds	341,753	383,256	(423,197)	-	301,812

RESTRICTED FUNDS

Wheelchairs

The wheelchair fund relates to a donation received from Pfizer in a previous year to fund wheelchairs for the charity.

Folkestone property

Donations received in a previous year from the Freemasons and a client's parent towards the costs of fixtures and fittings at the property at Folkestone. As these funds have not been fully used for the Folkestone property, the charity is to ask the funder if they can be used for the Hythe property.

Evac Chair training

A donation received from the Rotary Club in a previous year towards the training costs associated with the Evac Chair. Although the training has taken place the funds have not been fully utilised and the charity is to ask the funder if the funds can be used for other staff training instead.

Ramsgate Garden

The balance of funding received last year to improve the garden (hanging baskets, planters etc) and Minibus Stand at the Ramsgate property. Due to Covid, these funds have still not been spent and therefore the charity is to ask the funder if the balance of this fund can be used for another purpose.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

Link worker

The Reaching Communities funding from the National Lottery has allowed us to employ a member of staff for 3 years to assist people with acquired brain injuries who wish to seek alternative support other than the traditional Day Centre that we have previously offered. As Acquired Brain Injuries are so varied this role identifies person centred aims and ambitions of people who may wish support seeking volunteering, training or employment opportunities, support accessing community events and support to find the best local service for financial and housing issues. The role looks to reduce social isolation and loneliness and provide that essential link between a person and their social and economic needs.

Community Link worker

Due to the success of our Link Worker role, we successfully applied for funding from The Philip and Connie Phillips Foundation. This funding would allow the addition of one day a week to our Community Link Worker role. This role is not statutory funded and is something that we always need to fundraise for. The role currently has been so successful that we had a waiting list of over 40 people. The Community Link Worker supports individuals at any stage of their ABI and regardless of their income levels. The role is not based on a traditional Day Centre model and instead provides 'in the home' or community person-centred problem-solving support for anyone with an ABI regardless of their issues. The range of activities includes, assisting with the KCC financial assessment, claiming benefits, sign posting and advice, obtaining a disabled badge, how to read a bus timetable and catch a bus (for memory issues), how to access community and mental health support, relearning how to read so individuals can perform the most basic of tasks such as food shopping, and reducing social isolation and loneliness. Some of these services do exist elsewhere, however, there is no other organisation that has the ability to assist people with complex ABI'S that impair speech, cause memory loss or retention, issues with anger and anxiety, a diverse range of disabilities and includes some individuals who cannot speak or move. The transfer to general funds represents the agreed contribution to the charity's overheads.

Photography

The KCC funded Digital Inclusion Photography project aimed at increasing confidence with people with acquired brain injuries and other members of the local community following Covid. The project encouraged people to safely mix, within the Covid Safety measures, to take photos of what covid had meant to them and their community. What now looked different and what was the new normal. As well as this creative expression and confidence building it also allowed for a new skill and friendships to be acquired. The transfer to general funds is in respect of cameras and laptops which have been treated as fixed assets and are shown on the balance sheet.

CRM

Funding received from The Fidelity Fund via the Kent Community Foundation for a CRM. A CRM is a Customer Relationship Management data base system. The Olm Eclipse CRM system has been developed by Headway Oxfordshire and it's currently in use by Headway Oxfordshire and Essex so we are aware that this system works and it makes sense to use a system that already has a track record within the Headway network. The system is bespoke to the unique way Headway works with individual clients following ABI's. The system allows for individuals Care Plan's (created by Social Services) and the Wellbeing Outcome Star (a social outcome measurement tool that we utilise with individuals) to track the individuals recovery journey. The system measures achievements and goals in a person centred way and allows for the creation of bespoke plans in a community setting, within counselling and within our Community Hubs. The data can then be used to assist clients with a visual representation of their journey as well as creating credible evidence to pursue further funding. The CRM system will provide clear evidence and outcomes to demonstrate just how important our work is to our existing funders and crucially when we apply for new funding streams.

DESIGNATED FUNDS**Contingency fund**

The contingency fund has been created (by way of transfers from the general fund) to cover emergencies or problems with funding and should enable the charity to operate for a period of approximately six months whilst alternative funding is sought. £50,000 has been transferred to general funds to cover the deficit incurred during the year.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

MOVEMENT IN FUNDS - PREVIOUS YEAR

	As at 1 01 2020 £	Income Expenditure £		Transfers £	As at 31 12 2020 £
Restricted funds					
Wheelchairs	260	-	-	-	260
Folkestone property	2,651	-	-	-	2,651
Evac Chair training	804	-	-	-	804
Ramsgate Garden	1,117	-	-	-	1,117
Total restricted funds	4,832	-	-	-	4,832
Designated funds					
Contingency fund	250,000	-	-	-	250,000
Total designated funds	250,000	-	-	-	250,000
Unrestricted general funds	90,785	366,554	(370,418)	-	86,921
Total funds	345,617	366,554	(370,418)	-	341,753

RESTRICTED FUNDS - PREVIOUS YEAR

Wheelchairs

The wheelchair fund relates to a donation received from Pfizer in a previous year to fund wheelchairs for the charity.

Folkestone property

Donations received in a previous year from the Freemasons and a client's parent towards the costs of fixtures and fittings at the new property at Folkestone.

Folkestone Kitchen equipment

The balance of a grant from KCC received last year to be used for kitchen equipment at the new Folkestone property.

Evac Chair training

A donation received from the Rotary Club in a previous year towards the training costs associated with the Evac Chair. This training will take place during 2021 and therefore this funding is carried forward to next year.

Ramsgate Garden

Funding received to improve the garden (hanging baskets, planters etc) and Minibus Stand at the new Ramsgate property. The balance of the fund is to be used in 2021 for concrete slabs, a bench and decking.

DESIGNATED FUNDS - PREVIOUS YEAR

Contingency fund

The contingency fund has been created (by way of transfers from the general fund) to cover emergencies or problems with funding and should enable the charity to operate for a period of approximately six months whilst alternative funding is sought.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

11 FINANCIAL COMMITMENTS

At 31 December 2021 the charity had future minimum lease payments under non-cancellable operating leases as follows:

	2021 £	2020 £
within one year	68,040	15,600
within two to five years	105,060	35,100
after five years	-	-
	<u> </u>	<u> </u>

12 MEMBERS LIABILITY

The company is a company limited by guarantee. The members' liability is limited to £10 each.

13 CORPORATION TAXATION

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

14 RELATED PARTY TRANSACTIONS

There were no transactions with related parties during the year under review that need to be disclosed.