

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

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**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.