

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)

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Headway Kent
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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
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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
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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).

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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.

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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.

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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*
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.

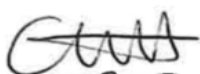
The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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>	

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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	

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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				

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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>	

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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).

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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
	181,327	222,397

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	9	11

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).

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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>

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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

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Notes to the financial statements
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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)	-	-	-

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Notes to the financial statements
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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
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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>

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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>

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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.