

SECOND CHANCE HEADWAY CENTRE

England & Wales · Charity number 1121645

Details

Status Registered

Legal form Charitable company

Company number [05992718](#)

Registered 2007-11-21

Register [View on the Charity Commission register](#)

Contact

Address Second Chance Headway
Almshouse Lane
Wakefield
WF1 1AD

Phone 01924 366735

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Website <https://www.secondchancewakefield.com/>

Activities

Objects: 3.1 TO RELIEVE AND REHABILITATE INDIVIDUALS LIVING IN OR NEAR YORKSHIRE AND THE HUMBER WHO HAVE SUSTAINED AN ACQUIRED BRAIN INJURY LIKELY TO CAUSE SIGNIFICANT DISABILITY, PARTICULARLY BUT NOT EXCLUSIVELY BY:PROVIDING, ASSISTING AND PROMOTING FACILITIES FOR THE PROVISION OF THEIR SUPPORT, ENABLEMENT, EDUCATION, TRAINING AND WELFARE; ANDADVISING AND SUPPORTING CARERS, FAMILY AND FRIENDS OF INDIVIDUALS.

Activities: Provides a day rehabilitation centre and outreach service for adults with an acquired brain injury. We believe in the right of everyone to an acceptable quality of life, and disability should not be a barrier to obtaining the skills, knowledge and understanding required to achieve a better quality of life

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** People With Disabilities

Geography

- **Area of benefit:** WAKEFIELD
- Barnsley
- Bradford City
- Calderdale
- City Of Wakefield
- Kirklees
- Leeds City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£574,917	£631,012	£0	484577
2024-12-31	£677,594	£571,282	£0	0
2023-12-31	£439,476	£551,821	-	-
2022-12-31	£471,686	£524,525	-	-
2021-12-31	£337,921	£431,007	-	-

Trustees

Name	Role	Appointed
CATHERINE ELIZABETH CORBETT		2013-11-28
Kenneth Norman Linton		2026-01-19
PETER BOURNE		
Shabnam Nazir		2026-03-16
Shaun Andrew Deakin		2025-11-17

SECOND CHANCE HEADWAY CENTRE

England & Wales - Charity number 1121645

Accounts

SMH Jolliffe Cork

We are pleased to enclose your annual accounts.



Second Chance Headway Centre

**Report of the Trustees and
Financial Statements**

Year Ended 31 December 2025

SMH Jolliffe Cork Ltd
Accountants & Business Advisors
33 George Street
Wakefield
West Yorkshire
WF1 1LX

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**Report of the Trustees
for the Year Ended 31 December 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

To relieve and rehabilitate individuals living in or near Yorkshire and the Humber who have sustained an acquired brain injury likely to cause significant disability, particularly but not exclusively by providing, assisting and promoting facilities for the provision of their support, enablement, education, training and welfare, and advising and supporting carers, family and friends of individuals.

Second Chance has a full multi-disciplinary staff team of Nurses, Social Workers, Therapists, caseworkers, and support workers. They provide assessments and support to adults with acquired brain injuries, their families, and carers. The casework service provides a pathway for statutory referrals. The therapy centre and 'Connections' community hub provides a range of sessions and groups to improve the rehabilitation, therapy, and wellbeing of the members, with practical advice and support for families and carers.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The therapy centre facilitates a range of therapeutic and social group sessions including Memory and cognition sessions, art, music, movement and Physiotherapy, Speech and Language, home living skills, community, and travel skills, etc.

The therapy centre has 111 service users and supports their families; we deliver 128 sessions a week and our community hub supports approximately 290 people across the Wakefield district annually.

The casework and community support provide focussed advice assessment and support both in the centre and at home.

The casework service has received new referrals for 218 clients in 2025. In addition to sustained input for 159 progressed referrals the service also continued support for a further 122 existing clients active to the service at the start of 2025 and beyond both in the community on a one-to-one basis and in peer groups. In addition to this the service has provided support to a further 359 individuals linked to those referrals. We have also provided formal training to other a total of 35 professionals.

We conducted a member survey; The survey results really bring home both the scale of the challenges and the difference we make. For example, 95% of people told us they struggle with memory, fatigue or concentration, and over half have experienced suicidal thoughts. Yet with our support, 92% now feel more confident, 89% feel less isolated, and 86% have rebuilt identity and purpose. This evidence will strengthen our fundraising from trusts and foundations.

We improved and formalised the administration systems, utilising cloud secure services for data and finance. We invested in new technology and software and improved our IT support.

We formalised the assessment and one to one support diary and appointment systems. The casework service continued to expand and make the case for statutory funding.

We have increased our social media engagement and followers, a powerful tool for us to engage with supporters, raise awareness, and drive our missions forward. It allows us to reach a much wider audience quickly and effectively, providing a platform for communication and influence.

**Report of the Trustees
for the Year Ended 31 December 2025**

FINANCIAL REVIEW

Financial position

The financial statements are set out on pages 6 to 22. 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), Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

The Statement of Financial Activities show net outgoing resources for the year of £56,095 (2024: net incoming resources £106,312).

The total unrestricted reserves at the year end stand at £246,127 (2024: £318,252).

Principal Funding Sources

The funding sources for the charity are currently by way of the income generated by the sessions, together with grants and donations.

The Second Chance funding model is based on a chargeable service which covers approximately 2/3rd of the overall cost, supplemented by grants and fundraising. The limitation is based around the maximum contribution made in benefits and support to individuals. The daycentre service is unlikely to be commissioned under the current economic climate.

During the year, the charity was able to follow the prepared budgets, with no unanticipated changes. Throughout the year we consistently search and apply for grants. The policy is to bid for defined projects with specified outcomes, and to vary the size and length of project as each application dictates. Many funding bodies request those kinds of applications and that is where we have had success. Grants making is a more challenging picture, with less available, smaller funds and more competitive environment.

We secured several grants including ICB, Reaching Communities, Tesco Stronger Starts, HSBC and TK Maxx.

Investment policy

Our reserves and bank accounts do produce a small interest, but they are primarily aimed at security, accessibility, and traceability. Accounts are held with Virgin, TSB and CO-OP. The Virgin account is recognised as being especially secure for charities, and our two main bank accounts are also covered by the FSCS Bank protection.

Reserves policy

The reserves policy is reviewed annually against the changing circumstances. This became especially necessary during and after the Covid Pandemic. The policy and amount are adapted annually according to the circumstances and forecast of the time.

FUTURE PLANS

The Charity plans to continue the activities outlined above in the forthcoming years, subject to satisfactory funding, and will be focusing on the following in the short to mid term:

We will explore new revenue streams and optimise existing revenue streams while continuing to implement cost savings across the charity. We acknowledge the increased financial challenges faced by Second Chance Headway, the wider VCSE sector and Stakeholders/Funders. Rising operational costs, reductions in certain funding streams, increased demand - particularly grants that are available, increases to salaries and changes to National Insurance amounts have collectively created a scenario where we are presenting a deficit.

2026 will therefore be finance lead to ensure long term sustainability of the charity.

**Report of the Trustees
for the Year Ended 31 December 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is both a Company Limited by Guarantee and a Registered Charity.

The Trustees are drawn from the local community and bring a wide range of relevant experience and qualifications. The Board of Trustees is constituted in accordance with the Company Articles and the Trustees become eligible for re-election in accordance with the Articles of Incorporation (each member has voting rights).

The Board of Trustees employs an Operations Manager to lead overall direction of the charity, he is supported by a Clinical Lead and Casework Project Manager to run the organisation, and they in turn recruit employees and volunteers. The Trustees delegate the day-to-day operation of the Charity to the management team but retain control of overall strategy. They meet with the management team every month to be updated on progress with ongoing projects, review the accounts and discuss any new issues, ideas, or opportunities. There are financial limits, procurement, and recruitment controls in place. For example, staff remuneration is budgeted and proposed by the Operations Manager, with a comparison toward a mid-point of the NHS equivalent rates and confirmed by the Trustees at board meetings.

Recruitment and appointment of new trustees

The directors of the company are also Charity Trustees for the purposes of charity law and under the company's Articles are known as the Committee. Under the requirements of the Memorandum and Articles of Association the members of the Committee are elected to serve for a period of two years after which they must be re-elected at the next Annual General Meeting.

All members of the Committee give their time voluntarily and received no benefits from the Charity.

The Committee seeks to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body. To enhance the potential pool of trustees, the charity has sought to identify members with personal or professional experience of brain injury to assist the Charity.

Business and medical skills are well represented on the Committee. Individuals with specific appropriate skills are approached to be seconded to the Committee, and they may offer themselves for election at the following AGM.

Induction and training of new trustees

Most trustees are already familiar with the practical work of the charity and are encouraged to visit the Centre and maintain familiarity with the facilities and services.

Additionally, new trustees are invited and encouraged to attend meetings to familiarise themselves with the charity and the context within which it operates. These are jointly led by the Chairman and the Operations manager of the charity.

Risk management

The Charity has conducted a review of the major risks to which the charity is exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Significant external risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the centre. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Organisational Structure

The Centre has a Committee who meet monthly and are responsible for the strategic direction and policy of the charity. At present the Committee has five members from a variety of professional backgrounds relevant to the work of the charity.

A scheme of delegation is in place and day to day responsibility for the provision of the services rest with the management team who have responsibility for the day to day operational management of the Centre, and the Casework Project, with individual supervision of the staff team and also ensuring that the team continue to develop their skills and working practices in line with good practice.

Second Chance Headway Centre

Report of the Trustees for the Year Ended 31 December 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05992718 (England and Wales)

Registered Charity number

1121645

Registered office

Almshouse Lane
Wakefield
West Yorkshire
WF1 1DS

Trustees

Mr S A Deakin	Chair - Appointed - 17 November 2025
Mr K N Linton	Appointed - 19 January 2026
Ms S Nazir	Appointed - 16 March 2026
Mr P Bourne	
Mrs J A Horton	Resigned - 5 March 2026
Mrs K Bennison	Resigned - 28 June 2025
Mrs C Corbett	
Mr R Caley	Resigned - 8 December 2025
Ms E Jowett	Appointed - 17 January 2025. Resigned - 13 March 2026.

Senior Management

Mr N Garbutt-Moore JP Operations Manager

Independent Examiner

SMH Jolliffe Cork Ltd
Accountants & Business Advisors
33 George Street
Wakefield
West Yorkshire
WF1 1LX

Approved by order of the board of trustees on 7 April 2026 and signed on its behalf by:

Mr S A Deakin - Trustee



**Independent Examiner's Report to the Trustees of
Second Chance Headway Centre**

Independent examiner's report to the trustees of Second Chance Headway Centre ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2025.

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.

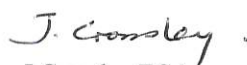
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, 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 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.



J Crossley FCA
SMH Jolliffe Cork Ltd
Accountants & Business Advisors
33 George Street
Wakefield
West Yorkshire
WF1 1LX

7 April 2026

Second Chance Headway Centre

Statement of Financial Activities for the Year Ended 31 December 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	34,311	219,185	253,496	411,243
Charitable activities					
Provision of day care services	5	282,571	-	282,571	234,077
Other trading activities	3	37,177	-	37,177	29,936
Investment income	4	<u>1,673</u>	<u>-</u>	<u>1,673</u>	<u>2,339</u>
Total		<u>355,732</u>	<u>219,185</u>	<u>574,917</u>	<u>677,595</u>
EXPENDITURE ON					
Raising funds	6	71,229	16,780	88,009	78,226
Charitable activities					
Provision of day care services	7	<u>354,312</u>	<u>188,691</u>	<u>543,003</u>	<u>493,057</u>
Total		<u>425,541</u>	<u>205,471</u>	<u>631,012</u>	<u>571,283</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	18	(69,809) <u>(2,316)</u>	13,714 <u>2,316</u>	(56,095) <u>-</u>	106,312 <u>-</u>
Net movement in funds		(72,125)	16,030	(56,095)	106,312
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>318,252</u>	<u>30,463</u>	<u>348,715</u>	<u>242,403</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>246,127</u></u>	<u><u>46,493</u></u>	<u><u>292,620</u></u>	<u><u>348,715</u></u>

The notes form part of these financial statements

Second Chance Headway Centre

Balance Sheet
31 December 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	14	5,036	-	5,036	4,358
CURRENT ASSETS					
Debtors	15	40,254	-	40,254	39,607
Cash at bank and in hand		<u>292,799</u>	<u>47,479</u>	<u>340,278</u>	<u>384,521</u>
		333,053	47,479	380,532	424,128
CREDITORS					
Amounts falling due within one year	16	(91,962)	(986)	(92,948)	(79,771)
NET CURRENT ASSETS		<u>241,091</u>	<u>46,493</u>	<u>287,584</u>	<u>344,357</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>246,127</u>	<u>46,493</u>	<u>292,620</u>	<u>348,715</u>
NET ASSETS		<u>246,127</u>	<u>46,493</u>	<u>292,620</u>	<u>348,715</u>
FUNDS	18				
Unrestricted funds				246,127	318,252
Restricted funds				<u>46,493</u>	<u>30,463</u>
TOTAL FUNDS				<u>292,620</u>	<u>348,715</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Balance Sheet - continued
31 December 2025

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

The financial statements were approved by the Board of Trustees and authorised for issue on 7 April 2026 and were signed on its behalf by:



Mr S A Deakin - Trustee

Second Chance Headway Centre

**Cash Flow Statement
for the Year Ended 31 December 2025**

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	(43,861)	153,316
Interest paid		<u>(55)</u>	<u>-</u>
Net cash (used in)/provided by operating activities		<u>(43,916)</u>	<u>153,316</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(2,000)	-
Interest received		<u>1,673</u>	<u>2,339</u>
Net cash (used in)/provided by investing activities		<u>(327)</u>	<u>2,339</u>
		<u> </u>	<u> </u>
Change in cash and cash equivalents in the reporting period		(44,243)	155,655
Cash and cash equivalents at the beginning of the reporting period		<u>384,521</u>	<u>228,866</u>
Cash and cash equivalents at the end of the reporting period		<u><u>340,278</u></u>	<u><u>384,521</u></u>

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 31 December 2025

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(56,095)	106,312
Adjustments for:		
Depreciation charges	1,322	1,122
Interest received	(1,673)	(2,339)
Interest paid	55	-
Increase in debtors	(647)	(6,357)
Increase in creditors	13,177	54,578
Net cash (used in)/provided by operations	<u>(43,861)</u>	<u>153,316</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.25 £	Cash flow £	At 31.12.25 £
Net cash			
Cash at bank and in hand	<u>384,521</u>	<u>(44,243)</u>	<u>340,278</u>
	<u>384,521</u>	<u>(44,243)</u>	<u>340,278</u>
Total	<u>384,521</u>	<u>(44,243)</u>	<u>340,278</u>

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Going concern

The financial statements are prepared on the going concern basis which assumes that the charity will continue in operational existence for the foreseeable future.

The charity substantially relies on income from its members, funding from local statutory bodies and grants from other national organisations. The trustees have considered the risks and uncertainties arising from the charity's operations and are maintaining a constant watching brief on the charity's cashflow, as well as regularly updating budget predictions and financial projects and adapting to new ways of delivering core services to its members.

The trustees believe that in view of the above assessment, the charity's financial statements are appropriately prepared under the going concern basis.

Income

Income is recognised when the charity has entitlement to the funds, any performance attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made to the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102), volunteer time is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

1. ACCOUNTING POLICIES - continued

Expenditure

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

Tangible fixed assets

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

Short leasehold	- Over the term of the lease
Fixtures & equipment	- 10% on cost
Computers and other equipment	- 25% on cost

Tangible fixed assets for use by the charity are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Taxation

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

Fund accounting

Unrestricted funds comprise of amounts donated to the charity for general use, fundraising income and fee income which can be used in accordance with the charitable objectives at the discretion of the trustees.

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

All income and expenditure is shown on the Statement of Financial Activities.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

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

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	22,951	16,006
Legacies	5,000	184,877
Grants	<u>225,545</u>	<u>210,360</u>
	<u>253,496</u>	<u>411,243</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	2025	2024
	£	£
Sir George Martin Trust Grant	-	3,001
WDHCS Grant	-	5,091
Community Access Grant	-	960
Morrison's Foundation Grant	-	2,000
Prosper Grant	-	4,153
NOVA Healthy & Sustainable Communities	-	4,750
Neighbourhood Improvement Grant	400	777
Rotary Club Christmas Grant	-	400
Percy Bilton Trust Grant	-	750
Arts & Culture Grant	942	3,766
NHS Wakefield ICB	187,329	183,539
Community Fund	20,000	-
HSBC Grant	11,000	-
Tesco Stronger Starts Grant	500	-
Other grants	5,374	1,173
	<u>225,545</u>	<u>210,360</u>

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	<u>37,177</u>	<u>29,936</u>

4. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	<u>1,673</u>	<u>2,339</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025**5. INCOME FROM CHARITABLE ACTIVITIES**

		2025	2024
	Activity	£	£
Fees	Provision of day care services	<u>282,571</u>	<u>234,077</u>

6. RAISING FUNDS**Raising donations and legacies**

	2025	2024
	£	£
Rent	40,139	39,892
Rates and water	1,465	1,039
Insurance	1,826	2,346
Light and heat	5,638	6,110
Telephone and internet	3,623	3,676
Postage and advertising	1,242	1,293
Sundry expenses	2,173	2,486
Stationery and office supplies	3,787	1,547
Cleaning	1,053	1,621
Repairs and renewals	12,604	6,804
Caseworker System Software	8,689	7,269
Computer expenses	2,983	2,287
Depreciation	1,322	1,122
Bank charges	55	-
	<u>86,599</u>	<u>77,492</u>

Other trading activities

	2025	2024
	£	£
Fund raising expenses	<u>1,410</u>	<u>734</u>
Aggregate amounts	<u>88,009</u>	<u>78,226</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8) £	Support costs (see note 9) £	Totals £
Provision of day care services	<u>504,411</u>	<u>38,592</u>	<u>543,003</u>

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025 £	2024 £
Staff costs	484,577	445,424
Games, equipment and activities	1,573	1,590
Travel expenses	12,335	8,866
Occupational therapy costs	<u>5,926</u>	<u>6,154</u>
	<u>504,411</u>	<u>462,034</u>

9. SUPPORT COSTS

	Other £	Governance costs £	Totals £
Provision of day care services	<u>1,349</u>	<u>37,243</u>	<u>38,592</u>

10. NET INCOME/(EXPENDITURE)

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

	2025 £	2024 £
Depreciation - owned assets	1,322	1,122
Rent	<u>40,139</u>	<u>39,892</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

12. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	435,950	401,140
Social security costs	36,878	33,804
Other pension costs	11,749	10,480
	<u>484,577</u>	<u>445,424</u>

The average monthly number of employees during the year was as follows:

	2025	2024
Direct supervision and activities	17	14
Management and administration	6	5
	<u>23</u>	<u>19</u>

No employees received emoluments in excess of £60,000.

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	207,148	204,095	411,243
Charitable activities			
Provision of day care services	234,077	-	234,077
Other trading activities	29,936	-	29,936
Investment income	<u>2,253</u>	<u>86</u>	<u>2,339</u>
Total	<u>473,414</u>	<u>204,181</u>	<u>677,595</u>
EXPENDITURE ON			
Raising funds	73,028	5,198	78,226
Charitable activities			
Provision of day care services	<u>323,472</u>	<u>169,585</u>	<u>493,057</u>
Total	<u>396,500</u>	<u>174,783</u>	<u>571,283</u>
NET INCOME	76,914	29,398	106,312
Transfers between funds	<u>(1,013)</u>	<u>1,013</u>	-
Net movement in funds	75,901	30,411	106,312
RECONCILIATION OF FUNDS			
Total funds brought forward	242,351	52	242,403

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>318,252</u>	<u>30,463</u>	<u>348,715</u>

14. TANGIBLE FIXED ASSETS

	Short leasehold £	Fixtures & equipment £	Computers and other equipment £	Totals £
COST				
At 1 January 2025	26,019	29,433	9,562	65,014
Additions	<u>-</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>
At 31 December 2025	<u>26,019</u>	<u>31,433</u>	<u>9,562</u>	<u>67,014</u>
DEPRECIATION				
At 1 January 2025	25,162	25,932	9,562	60,656
Charge for year	<u>262</u>	<u>1,060</u>	<u>-</u>	<u>1,322</u>
At 31 December 2025	<u>25,424</u>	<u>26,992</u>	<u>9,562</u>	<u>61,978</u>
NET BOOK VALUE				
At 31 December 2025	<u>595</u>	<u>4,441</u>	<u>-</u>	<u>5,036</u>
At 31 December 2024	<u>857</u>	<u>3,501</u>	<u>-</u>	<u>4,358</u>

There were no capital commitments, either authorised, or contracted for, at the balance sheet date.

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	27,544	23,225
Prepayments and accrued income	<u>12,710</u>	<u>16,382</u>
	<u>40,254</u>	<u>39,607</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025**16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025	2024
	£	£
Trade creditors	7,344	6,064
Social security and other taxes	6,991	-
Other creditors	2,539	2,155
Accruals and deferred income	<u>76,074</u>	<u>71,552</u>
	<u>92,948</u>	<u>79,771</u>

17. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025	2024
	£	£
Within one year	27,247	34,406
Between one and five years	<u>11,250</u>	<u>36,123</u>
	<u>38,497</u>	<u>70,529</u>

18. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	Transfers between funds £	At 31.12.25 £
Unrestricted funds				
General fund	318,252	(69,809)	(2,316)	246,127
Restricted funds				
Sir George Martin Trust	2,578	(1,859)	-	719
NHS Wakefield ICB	20,518	(5,612)	-	14,906
Community Access	860	(182)	-	678
Morrison's Foundation	1,613	(1,823)	210	-
Prosper Grant	-	(1,187)	1,187	-
NOVA Healthy & Sustainable Communities	3,709	(3,835)	126	-
Neighbourhood Improvement Grant	394	(389)	1	6
Rotary Club - Christmas Grant	41	(200)	159	-
Percy Bilton Trust Grant	750	(989)	239	-
Arts & Culture Grant	-	(393)	393	-
Community Fund	-	20,000	-	20,000
HSBC Grant	-	9,857	-	9,857
Tesco Stronger Starts Grant	-	326	1	327
	<u>30,463</u>	<u>13,714</u>	<u>2,316</u>	<u>46,493</u>
TOTAL FUNDS	<u>348,715</u>	<u>(56,095)</u>	<u>-</u>	<u>292,620</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

18. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	355,732	(425,541)	(69,809)
Restricted funds			
Sir George Martin Trust	-	(1,859)	(1,859)
NHS Wakefield ICB	186,343	(191,955)	(5,612)
Community Access	-	(182)	(182)
Morrison's Foundation	-	(1,823)	(1,823)
Prosper Grant	-	(1,187)	(1,187)
NOVA Healthy & Sustainable Communities	-	(3,835)	(3,835)
Neighbourhood Improvement Grant	400	(789)	(389)
Rotary Club - Christmas Grant	-	(200)	(200)
Percy Bilton Trust Grant	-	(989)	(989)
Arts & Culture Grant	942	(1,335)	(393)
Community Fund	20,000	-	20,000
HSBC Grant	11,000	(1,143)	9,857
Tesco Stronger Starts Grant	500	(174)	326
	<u>219,185</u>	<u>(205,471)</u>	<u>13,714</u>
TOTAL FUNDS	<u>574,917</u>	<u>(631,012)</u>	<u>(56,095)</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General fund	242,351	76,914	(1,013)	318,252
Restricted funds				
Big Lottery Fund	52	86	(138)	-
Sir George Martin Trust	-	2,578	-	2,578
NHS Wakefield ICB	-	20,518	-	20,518
Community Access	-	860	-	860
Morrison's Foundation	-	1,613	-	1,613
Prosper Grant	-	(596)	596	-
NOVA Healthy & Sustainable Communities	-	3,709	-	3,709
Neighbourhood Improvement Grant	-	394	-	394
Rotary Club - Christmas Grant	-	41	-	41
Percy Bilton Trust Grant	-	750	-	750
Arts & Culture Grant	-	(555)	555	-
	<u>52</u>	<u>29,398</u>	<u>1,013</u>	<u>30,463</u>
TOTAL FUNDS	<u>242,403</u>	<u>106,312</u>	<u>-</u>	<u>348,715</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	473,414	(396,500)	76,914
Restricted funds			
Big Lottery Fund	86	-	86
Sir George Martin Trust	3,000	(422)	2,578
NHS Wakefield ICB	183,539	(163,021)	20,518
Community Access	960	(100)	860
Morrison's Foundation	2,000	(387)	1,613
Prosper Grant	4,153	(4,749)	(596)
NOVA Healthy & Sustainable Communities	4,750	(1,041)	3,709
Neighbourhood Improvement Grant	777	(383)	394
Rotary Club - Christmas Grant	400	(359)	41
Percy Bilton Trust Grant	750	-	750
Arts & Culture Grant	<u>3,766</u>	<u>(4,321)</u>	<u>(555)</u>
	<u>204,181</u>	<u>(174,783)</u>	<u>29,398</u>
TOTAL FUNDS	<u>677,595</u>	<u>(571,283)</u>	<u>106,312</u>

18. MOVEMENT IN FUNDS - continued

RESTRICTED FUNDS

Fund Name	Purpose of restriction
Big Lottery Fund	To recruit a small specialist caseworker team to support the charity's work.
Sir George Martin Trust	Funding towards advertising and occupational therapy.
NHS Wakefield ICB	Funding to continue our casework service supporting people in the community across West Yorkshire.
Community Access	Funding from WMDC to facilitate community activities and transport for the people we support.
Morrison's Foundation	Funding towards equipment within the therapy centre.
Prosper Grant	Funding towards the salary of our Clinical Lead to facilitate support groups.
NOVA Healthy & Sustainable Communities	Funding towards reaching more people affected by brain injury.
Neighbourhood Improvement Grant	Funding towards updating our outdoor space.
Rotary Club - Christmas Grant	Funding towards the Christmas Party
Percy Bilton Trust	Funding towards equipment within the therapy centre.
Arts & Culture Grant	Funding for our arts and craft sessions ending with an exhibition as part of WMDC 'Our Year' activities.
Community Fund	A grant to support and improve services and objectives of the charity.
HSBC Grant	A grant to fund improved sustainability and technology within the charity.
Tesco Stronger Starts Grant	A grant to fund service user activities and equipment.

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

20. COMPANY LIMITED BY GUARANTEE

The company is limited by guarantee and does not have any share capital.

Second Chance Headway Centre

Detailed Statement of Financial Activities for the Year Ended 31 December 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	22,951	16,006
Legacies	5,000	184,877
Grants	<u>225,545</u>	<u>210,360</u>
	253,496	411,243
Other trading activities		
Fundraising events	37,177	29,936
Investment income		
Deposit account interest	1,673	2,339
Charitable activities		
Fees	<u>282,571</u>	<u>234,077</u>
Total incoming resources	574,917	677,595
EXPENDITURE		
Raising donations and legacies		
Rent	40,139	39,892
Rates and water	1,465	1,039
Insurance	1,826	2,346
Light and heat	5,638	6,110
Telephone and internet	3,623	3,676
Postage and advertising	1,242	1,293
Sundry expenses	2,173	2,486
Stationery and office supplies	3,787	1,547
Cleaning	1,053	1,621
Repairs and renewals	12,604	6,804
Caseworker System Software	8,689	7,269
Computer expenses	2,983	2,287
Depreciation of tangible fixed assets	1,322	1,122
Bank charges	<u>55</u>	<u>-</u>
	86,599	77,492
Other trading activities		
Fund raising expenses	1,410	734
Charitable activities		
Salaries	435,950	401,140
Carried forward	435,950	401,140

This page does not form part of the statutory financial statements

Second Chance Headway Centre

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2025**

	2025 £	2024 £
Charitable activities		
Brought forward	435,950	401,140
Social security	36,878	33,804
Pensions	11,749	10,480
Games, equipment and activities	1,573	1,590
Travel expenses	12,335	8,866
Occupational therapy costs	<u>5,926</u>	<u>6,154</u>
	504,411	462,034
Support costs		
Other		
Staff Training	1,349	1,795
Governance costs		
Legal and professional fees	32,353	25,028
Independent examiner's fees	<u>4,890</u>	<u>4,200</u>
	<u>37,243</u>	<u>29,228</u>
Total resources expended	<u>631,012</u>	<u>571,283</u>
Net (expenditure)/income	<u><u>(56,095)</u></u>	<u><u>106,312</u></u>

This page does not form part of the statutory financial statements



SMH Jolliffe Cork

33 George Street, Wakefield WF1 1LX
T: 01924 376045
www.smh.group

SECOND CHANCE HEADWAY CENTRE

England & Wales - Charity number 1121645

Accounts

Second Chance Headway Centre

**Report of the Trustees and
Financial Statements**

Year Ended 31 December 2024

SMH Jolliffe Cork Ltd
Accountants & Business Advisors
33 George Street
Wakefield
West Yorkshire
WF1 1LX

Second Chance Headway Centre

**Contents of the Financial Statements
for the year ended 31 December 2024**

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Notes to the Financial Statements	13

**Report of the Trustees
for the year ended 31 December 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

The Second Chance Headway Centre provides a therapy led day service for adults who are living with acquired or traumatic brain injury (ABI). Our maxim is that "if a life is worth saving, it has to be worth living". The fundamental aim of the charity is to improve the quality of life for adults with ABI as far as possible, subject to their individual circumstances. We provide a professional service, utilising experienced and highly qualified nurses and therapists to provide high quality support, delivered in an accessible and family friendly environment. The service deals with a wide range of issues; ABI often results in a life-long set of complex symptoms, including physical disablement, and a wide range of cognitive, emotional, and behavioural difficulties. These in turn can often lead to isolation of the individual, and the breakdown of relationships. Good therapy and rehabilitation can improve the management of symptoms and help in achieving the full potential of people's new circumstances, offering a second chance of living a fulfilling life. The changes that we seek to make reduce the distance between members, their families, and the community in which they live, and improve the participation of members in all aspects of family, social and vocational life.

The Charitable objects of the organisation are:

1. To relieve and rehabilitate individuals living in or near Yorkshire and the Humber who have sustained an acquired brain injury likely to cause significant disability, particularly but not exclusively by:
2. Providing, assisting, and promoting facilities for the provision of their support, enablement, education, training, and welfare; and
3. Advising and supporting carers, family, and friends of individuals.

Achievement of our aims is wholly supportive of our charitable objectives, and our strategies are focussed on those outcomes that provide the best widest possible improvements in our members' lives. But we have a finite resource; simply expressed, we do as much as we can, for as many as we can, making the most efficient use of the facility that we have.

Our strategy for achieving these aims and objectives is to deliver a first-class service to our members and to:

- Promote a wider awareness of our facility and our services
- Educate and train associated organisations in aspects of Brain Injury, so that they know when and how to refer to us and support us in our aims
- Identify and support partner organisations
- Identify and pursue funding opportunities and facilities support
- Plan and deliver fundraising events

Second Chance has a full multi-disciplinary staff team of nurses, social workers, therapists, caseworkers, and support workers. They provide assessments and support to adults with acquired brain injuries, their families, and carers. The casework service provides a pathway for statutory referrals. The daycentre and 'Connections' community hub provides a range of sessions and groups to improve the rehabilitation, therapy, and wellbeing of the members, with practical advice and support for families and carers.

**Report of the Trustees
for the year ended 31 December 2024**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

2024 was a consolidation year for the charity. The main achievements were in re-organisation and development. We improved and formalised the administration systems, utilising cloud secure services for data and finance. We invested in new technology and software, and recruited and changed the staff provision.

We formalised the assessment and one to one support diary and appointment systems. The casework service continued to expand and make the case for statutory funding. Positive feedback was received, and we look forward to developments in 2025.

The daycentre facilitates a range of therapeutic and social group sessions including Memory and cognition sessions, art, music, movement and Physiotherapy, Speech and Language, home living skills, community, and travel skills, etc.

The casework and community support provide focussed advice assessment and support both in the centre and at home.

The daycentre currently has over 80 members at any time and supports them and their families. The community hub with the peer and family groups supports over 250 people in the district annually. The casework service has received referrals for 304 clients in the first 2 years. In addition to sustained input for 261 progressed referrals the service has provided support to a further 683 individuals linked to those referrals.

The casework service has become embedded in the statutory provision and has expanded to match the West Yorkshire Partnership geographic area. The team moved to their own office 15A Westgate, Wakefield in August 2024.

During the year we strengthened and formalised our HR Support by joining FSB.

We also became members of We Are Wakefield to expand on our partnerships and collaboration with Businesses and other Charities.

**Report of the Trustees
for the year ended 31 December 2024**

FINANCIAL REVIEW

Financial position

The financial statements are set out on pages 7 to 20. 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), Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

The Statement of Financial Activities show net incoming resources for the year of £106,312 (2023: net outgoing resources £112,345).

The total unrestricted reserves at the year end stand at £318,252 (2023: £242,351).

Principal Funding Sources

The funding sources for the charity are currently by way of the income generated by the sessions, together with grants and donations.

Funding from grants were less significant than previous years, however we secured several small grants from July 2024. Prosper, Healthy and Sustainable Futures, Sir George Martin Trust and Morrisons awarded us funding to cover the costs of equipment, materials and part salaries.

The Second Chance funding model is based on a chargeable service which covers approximately 2/3rd of the overall cost, supplemented by grants and fundraising. The limitation is based around the maximum contribution made in benefits and support to individuals. The daycentre service is unlikely to be commissioned under the current economic climate.

The casework service is funded by NHS West Yorkshire Integrated Care Board and supplemented from the charity's reserves. The service is designed to be free at the point of delivery and appropriate to be commissioned. There is strong support from our statutory partners in that regard.

Investment policy

Our reserves and bank accounts do produce a small interest, but they are primarily aimed at security, accessibility, and traceability. Accounts are held with Virgin, TSB and CO-OP. The Virgin account is recognised as being especially secure for charities, and our two main bank accounts are also covered by the FSCS Bank protection.

Reserves policy

The reserves policy is reviewed annually against the changing circumstances. This became especially necessary during and after the Covid Pandemic. The policy and amount are adapted annually according to the circumstances and forecast of the time.

In 2024 the objectives were to hold an amount to satisfy three criteria: -

1. An amount sufficient, in the event of a significant crisis or situation requiring the resizing of a reduced service to operate from 15A Westgate.
2. An amount sufficient to allow a controlled and managed closedown of the charity should that be unavoidable.
3. An amount (additional to the resizing/closedown scenario), to enable the charity to operate with the confidence and support of our partners and creditors. The referral and membership process is dependent on the charity having staffing continuity and being financially resilient.

The budgeted operating cost for the Daycentre Service over 12 months was approximately £414,200. To cover the above continuation and resizing with an operating reserve we held approximately 4 months costs.

**Report of the Trustees
for the year ended 31 December 2024**

FUTURE PLANS

The Charity plans to continue the activities outlined above in the forthcoming years, subject to satisfactory funding, and will be focusing on the following in the short to mid term:

For 2025 we have increased membership fees by 8.2%.

We are exploring several new partnerships to increase funding opportunities and improve our service offer.

We have commissioned a specialist grant fundraising and evaluation consultant for 2025 to assist with a competitive grant making climate.

We will explore new premises with a view to moving three premises into one for cost savings and efficiency.

We will conduct a service review and relaunch at the end of 2025 / early 2026.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is both a Company Limited by Guarantee and a Registered Charity.

The Trustees are drawn from the local community and bring a wide range of relevant experience and qualifications. The Board of Trustees is constituted in accordance with the Company Articles and the Trustees become eligible for re-election in accordance with the Articles of Incorporation (each member has voting rights).

The Board of Trustees employs a Business Manager, Casework Manager and a Clinical Lead to run the organisation, and they in turn recruit employees and volunteers. The Trustees delegate the day to day operation of the Charity to the management team, but retain control of overall strategy. They meet with the management team every month to be updated on progress with ongoing projects, review the accounts and discuss any new issues, ideas, or opportunities. There are financial limits, procurement, and recruitment controls in place. For example, staff remuneration is budgeted and proposed by the Business Manager, with a comparison toward a mid-point of the NHS equivalent rates and confirmed by the Trustees at board meetings.

Recruitment and appointment of new trustees

The directors of the company are also Charity Trustees for the purposes of charity law and under the company's Articles are known as the Committee. Under the requirements of the Memorandum and Articles of Association the members of the Committee are elected to serve for a period of two years after which they must be re-elected at the next Annual General Meeting.

All member of the Committee give their time voluntarily and received no benefits from the Charity.

The Committee seeks to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body. To enhance the potential pool of trustees, the charity has sought to identify members with personal or professional experience of brain injury to assist the Charity.

Business and medical skills are well represented on the Committee. Individuals with specific appropriate skills are approached to be seconded to the Committee, and they may offer themselves for election at the following AGM.

Induction and training of new trustees

Most trustees are already familiar with the practical work of the charity and are encouraged to visit the Centre and maintain familiarity with the facilities and services.

Additionally, new trustees are invited and encouraged to attend meetings to familiarise themselves with the charity and the context within which it operates. These are jointly led by the Chair of the Committee and the operational managers of the charity.

**Report of the Trustees
for the year ended 31 December 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The Charity has conducted a review of the major risks to which the charity is exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Significant external risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the centre. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Organisational Structure

The Centre has a Committee who meet monthly and are responsible for the strategic direction and policy of the charity. At present the Committee has five members from a variety of professional backgrounds relevant to the work of the charity.

A scheme of delegation is in place and day to day responsibility for the provision of the services rest with the management team who have responsibility for the day to day operational management of the Centre, and the Casework Project, with individual supervision of the staff team and also ensuring that the team continue to develop their skills and working practices in line with good practice.

2024 was a year of Change for Second Chance as two long standing members of staff in the senior team retired. Pete retired as Business Manager in June 2024 and was replaced by Nathan Garbutt-Moore who joined us from the local Authority, Janice also retired as Finance Manager in July 2024 and was replaced by Louise Sharp who is a self-employed Bookkeeper.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05992718 (England and Wales)

Registered Charity number

1121645

Registered office

Almshouse Lane
Wakefield
West Yorkshire
WF1 1DS

Trustees

Mr P Bourne	
Mrs J A Horton	Chair
Mrs K Bennison	Resigned - 28 June 2025
Mrs C Corbett	
Mr R Caley	
Ms E Jowett	Appointed - 17 January 2025

Senior Management

Mr N Garbutt-Moore	Business Manager
Ms S Featherston	Clinical Lead
Ms N Walley	Casework Project Manager

**Report of the Trustees
for the year ended 31 December 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

SMH Jolliffe Cork Ltd

Accountants & Business Advisors

33 George Street

Wakefield

West Yorkshire

WF1 1LX

Approved by order of the board of trustees on 21 July 2025 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Jane Horton', with a long horizontal flourish extending to the right.

Ms J A Horton - Trustee

**Independent Examiner's Report to the Trustees of
Second Chance Headway Centre**

Independent examiner's report to the trustees of Second Chance Headway Centre ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

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 your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, 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 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.

SMH Jolliffe Cork

J Crossley FCA

SMH Jolliffe Cork Ltd
Accountants & Business Advisors
33 George Street
Wakefield
West Yorkshire
WF1 1LX

Date: *22 July 2025*

Second Chance Headway Centre

Statement of Financial Activities
for the year ended 31 December 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	207,148	204,095	411,243	195,697
Charitable activities					
Provision of day care services	5	234,077	-	234,077	213,722
Other trading activities	3	29,936	-	29,936	28,715
Investment income	4	<u>2,252</u>	<u>86</u>	<u>2,338</u>	<u>1,342</u>
Total		<u>473,413</u>	<u>204,181</u>	<u>677,594</u>	<u>439,476</u>
EXPENDITURE ON					
Raising funds	6	73,027	5,198	78,225	71,654
Charitable activities					
Provision of day care services	7	<u>323,472</u>	<u>169,585</u>	<u>493,057</u>	<u>480,167</u>
Total		<u>396,499</u>	<u>174,783</u>	<u>571,282</u>	<u>551,821</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	18	<u>76,914</u> <u>(1,013)</u>	<u>29,398</u> <u>1,013</u>	<u>106,312</u> <u>-</u>	<u>(112,345)</u> <u>-</u>
Net movement in funds		75,901	30,411	106,312	(112,345)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>242,351</u>	<u>52</u>	<u>242,403</u>	<u>354,748</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>318,252</u></u>	<u><u>30,463</u></u>	<u><u>348,715</u></u>	<u><u>242,403</u></u>

The notes form part of these financial statements

Second Chance Headway Centre (Registered number: 05992718)

Balance Sheet
31 December 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	14	4,358	-	4,358	5,480
CURRENT ASSETS					
Debtors	15	39,607	-	39,607	33,250
Cash at bank and in hand		<u>308,211</u>	<u>76,310</u>	<u>384,521</u>	<u>228,866</u>
		347,818	76,310	424,128	262,116
CREDITORS					
Amounts falling due within one year	16	(33,924)	(45,847)	(79,771)	(25,193)
NET CURRENT ASSETS		<u>313,894</u>	<u>30,463</u>	<u>344,357</u>	<u>236,923</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>318,252</u>	<u>30,463</u>	<u>348,715</u>	<u>242,403</u>
NET ASSETS		<u>318,252</u>	<u>30,463</u>	<u>348,715</u>	<u>242,403</u>
FUNDS	18				
Unrestricted funds				318,252	242,351
Restricted funds				<u>30,463</u>	<u>52</u>
TOTAL FUNDS				<u>348,715</u>	<u>242,403</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Balance Sheet - continued
31 December 2024

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

The financial statements were approved by the Board of Trustees and authorised for issue on 21 July 2025 and were signed on its behalf by:

A handwritten signature in dark ink, appearing to read 'Jane Horton', with a long horizontal flourish extending to the right.

Ms J A Horton - Trustee

Second Chance Headway Centre

**Cash Flow Statement
for the year ended 31 December 2024**

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	<u>153,317</u>	<u>(128,471)</u>
Net cash provided by/(used in) operating activities		<u>153,317</u>	<u>(128,471)</u>
Cash flows from investing activities			
Interest received		<u>2,338</u>	<u>1,342</u>
Net cash provided by investing activities		<u>2,338</u>	<u>1,342</u>
Change in cash and cash equivalents in the reporting period		155,655	(127,129)
Cash and cash equivalents at the beginning of the reporting period		<u>228,866</u>	<u>355,995</u>
Cash and cash equivalents at the end of the reporting period		<u>384,521</u>	<u>228,866</u>

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the year ended 31 December 2024

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	106,312	(112,345)
Adjustments for:		
Depreciation charges	1,122	1,122
Interest received	(2,338)	(1,342)
Increase in debtors	(6,357)	(6,362)
Increase/(decrease) in creditors	54,578	(9,544)
Net cash provided by/(used in) operations	<u>153,317</u>	<u>(128,471)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.24 £	Cash flow £	At 31.12.24 £
Net cash			
Cash at bank and in hand	<u>228,866</u>	<u>155,655</u>	<u>384,521</u>
	<u>228,866</u>	<u>155,655</u>	<u>384,521</u>
Total	<u>228,866</u>	<u>155,655</u>	<u>384,521</u>

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Going concern

The financial statements are prepared on the going concern basis which assumes that the charity will continue in operational existence for the foreseeable future.

The charity substantially relies on income from its members, funding from local statutory bodies and grants from other national organisations. The trustees have considered the risks and uncertainties arising from the charity's operations and are maintaining a constant watching brief on the charity's cashflow, as well as regularly updating budget predictions and financial projects and adapting to new ways of delivering core services to its members.

The trustees believe that in view of the above assessment, the charity's financial statements are appropriately prepared under the going concern basis.

Income

Income is recognised when the charity has entitlement to the funds, any performance attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made to the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102), volunteer time is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1. ACCOUNTING POLICIES - continued

Expenditure

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

Tangible fixed assets

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

Short leasehold	- Over the term of the lease
Fixtures & equipment	- 10% on cost
Computers and other equipment	- 25% on cost

Tangible fixed assets for use by the charity are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Taxation

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

Fund accounting

Unrestricted funds comprise of amounts donated to the charity for general use, fundraising income and fee income which can be used in accordance with the charitable objectives at the discretion of the trustees.

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

All income and expenditure is shown on the Statement of Financial Activities.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

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

Notes to the Financial Statements - continued
for the year ended 31 December 2024

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	16,006	12,828
Legacies	184,877	-
Grants	<u>210,360</u>	<u>182,869</u>
	<u>411,243</u>	<u>195,697</u>

Grants received, included in the above, are as follows:

	2024	2023
	£	£
Livewell Grant	-	15,704
Sir George Martin Trust Grant	3,001	-
WDHCS Grant	5,091	315
Mental Health Alliance	-	166,850
Community Access Grant	960	-
Morrison's Foundation Grant	2,000	-
Prosper Grant	4,153	-
NOVA Healthy & Sustainable Communities	4,750	-
Neighbourhood Improvement Grant	777	-
Rotary Club Christmas Grant	400	-
Percy Bilton Trust Grant	750	-
Arts & Culture Grant	3,766	-
NHS Wakefield ICB	183,539	-
Other grants	<u>1,173</u>	<u>-</u>
	<u>210,360</u>	<u>182,869</u>

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	<u>29,936</u>	<u>28,715</u>

4. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>2,338</u>	<u>1,342</u>

Notes to the Financial Statements - continued
for the year ended 31 December 2024

5. INCOME FROM CHARITABLE ACTIVITIES

		2024	2023
	Activity	£	£
Fees	Provision of day care services	<u>234,077</u>	<u>213,722</u>

6. RAISING FUNDS

Raising donations and legacies

	2024	2023
	£	£
Rent	39,892	38,546
Rates and water	1,039	1,285
Insurance	2,346	805
Light and heat	6,110	5,141
Telephone and internet	3,676	2,616
Postage and advertising	1,293	824
Sundry expenses	2,486	1,011
Stationery and office supplies	1,546	1,598
Cleaning	1,621	2,414
Repairs and renewals	6,804	9,873
Caseworker System Software	7,269	6,391
Computer expenses	2,287	-
Depreciation	<u>1,122</u>	<u>1,122</u>
	<u>77,491</u>	<u>71,626</u>

Other trading activities

	2024	2023
	£	£
Fund raising expenses	<u>734</u>	<u>28</u>
Aggregate amounts	<u>78,225</u>	<u>71,654</u>

Notes to the Financial Statements - continued
for the year ended 31 December 2024

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8) £	Support costs (see note 9) £	Totals £
Provision of day care services	<u>462,034</u>	<u>31,023</u>	<u>493,057</u>

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024 £	2023 £
Staff costs	445,424	417,577
Games, equipment and activities	1,590	1,668
Travel expenses	8,866	6,417
Occupational therapy costs	<u>6,154</u>	<u>32,791</u>
	<u>462,034</u>	<u>458,453</u>

9. SUPPORT COSTS

	Other £	Governance costs £	Totals £
Provision of day care services	<u>1,795</u>	<u>29,228</u>	<u>31,023</u>

10. NET INCOME/(EXPENDITURE)

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

	2024 £	2023 £
Depreciation - owned assets	1,122	1,122
Rent	<u>39,892</u>	<u>38,546</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Notes to the Financial Statements - continued
for the year ended 31 December 2024

12. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	401,140	381,539
Social security costs	33,804	26,556
Other pension costs	10,480	9,482
	<u>445,424</u>	<u>417,577</u>

The average monthly number of employees during the year was as follows:

	2024	2023
Direct supervision and activities	14	14
Management and administration	<u>5</u>	<u>4</u>
	<u>19</u>	<u>18</u>

No employees received emoluments in excess of £60,000.

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	13,143	182,554	195,697
Charitable activities			
Provision of day care services	213,722	-	213,722
Other trading activities	28,715	-	28,715
Investment income	<u>1,139</u>	<u>203</u>	<u>1,342</u>
Total	<u>256,719</u>	<u>182,757</u>	<u>439,476</u>
EXPENDITURE ON			
Raising funds	48,434	23,220	71,654
Charitable activities			
Provision of day care services	<u>320,832</u>	<u>159,335</u>	<u>480,167</u>
Total	<u>369,266</u>	<u>182,555</u>	<u>551,821</u>
NET INCOME/(EXPENDITURE)	(112,547)	202	(112,345)
Transfers between funds	<u>65,660</u>	<u>(65,660)</u>	<u>-</u>
Net movement in funds	(46,887)	(65,458)	(112,345)
RECONCILIATION OF FUNDS			
Total funds brought forward	289,238	65,510	354,748

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>242,351</u>	<u>52</u>	<u>242,403</u>

14. TANGIBLE FIXED ASSETS

	Short leasehold £	Fixtures & equipment £	Computers and other equipment £	Totals £
COST				
At 1 January 2024 and 31 December 2024	<u>26,019</u>	<u>29,433</u>	<u>9,562</u>	<u>65,014</u>
DEPRECIATION				
At 1 January 2024	24,900	25,072	9,562	59,534
Charge for year	<u>262</u>	<u>860</u>	<u>-</u>	<u>1,122</u>
At 31 December 2024	<u>25,162</u>	<u>25,932</u>	<u>9,562</u>	<u>60,656</u>
NET BOOK VALUE				
At 31 December 2024	<u>857</u>	<u>3,501</u>	<u>-</u>	<u>4,358</u>
At 31 December 2023	<u>1,119</u>	<u>4,361</u>	<u>-</u>	<u>5,480</u>

There were no capital commitments, either authorised, or contracted for, at the balance sheet date.

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	23,225	17,397
Prepayments and accrued income	<u>16,382</u>	<u>15,853</u>
	<u>39,607</u>	<u>33,250</u>

Notes to the Financial Statements - continued
for the year ended 31 December 2024**16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Trade creditors	6,064	5,557
Social security and other taxes	-	6,907
Other creditors	2,155	-
Accruals and deferred income	<u>71,552</u>	<u>12,729</u>
	<u>79,771</u>	<u>25,193</u>

17. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024	2023
	£	£
Within one year	34,406	46,889
Between one and five years	<u>36,123</u>	<u>70,529</u>
	<u>70,529</u>	<u>117,418</u>

18. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General fund	242,351	76,914	(1,013)	318,252
Restricted funds				
Big Lottery Fund	52	86	(138)	-
Sir George Martin Trust	-	2,578	-	2,578
NHS Wakefield ICB	-	20,518	-	20,518
Community Access	-	860	-	860
Morrison's Foundation	-	1,613	-	1,613
Prosper Grant	-	(596)	596	-
NOVA Healthy & Sustainable Communities	-	3,709	-	3,709
Neighbourhood Improvement Grant	-	394	-	394
Rotary Club - Christmas Grant	-	41	-	41
Percy Bilton Trust Grant	-	750	-	750
Arts & Culture Grant	-	(555)	555	-
	<u>52</u>	<u>29,398</u>	<u>1,013</u>	<u>30,463</u>
TOTAL FUNDS	<u>242,403</u>	<u>106,312</u>	<u>-</u>	<u>348,715</u>

Notes to the Financial Statements - continued
for the year ended 31 December 2024

18. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	473,413	(396,499)	76,914
Restricted funds			
Big Lottery Fund	86	-	86
Sir George Martin Trust	3,000	(422)	2,578
NHS Wakefield ICB	183,538	(163,020)	20,518
Community Access	960	(100)	860
Morrison's Foundation	2,000	(387)	1,613
Prosper Grant	4,153	(4,749)	(596)
NOVA Healthy & Sustainable Communities	4,750	(1,041)	3,709
Neighbourhood Improvement Grant	777	(383)	394
Rotary Club - Christmas Grant	400	(359)	41
Percy Bilton Trust Grant	750	-	750
Arts & Culture Grant	3,767	(4,322)	(555)
	<u>204,181</u>	<u>(174,783)</u>	<u>29,398</u>
TOTAL FUNDS	<u>677,594</u>	<u>(571,282)</u>	<u>106,312</u>

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	289,238	(112,547)	65,660	242,351
Restricted funds				
Big Lottery Fund	65,510	201	(65,659)	52
Livewell Fund	-	1	(1)	-
	<u>65,510</u>	<u>202</u>	<u>(65,660)</u>	<u>52</u>
TOTAL FUNDS	<u>354,748</u>	<u>(112,345)</u>	<u>-</u>	<u>242,403</u>

18. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	256,719	(369,266)	(112,547)
Restricted funds			
Big Lottery Fund	201	-	201
Livewell Fund	15,704	(15,703)	1
MHA (Mental Health Alliance) Discharge	80,001	(80,001)	-
MHA Prioritisation	<u>86,851</u>	<u>(86,851)</u>	<u>-</u>
	<u>182,757</u>	<u>(182,555)</u>	<u>202</u>
TOTAL FUNDS	<u>439,476</u>	<u>(551,821)</u>	<u>(112,345)</u>

18. MOVEMENT IN FUNDS - continued

RESTRICTED FUNDS

Fund Name	Purpose of restriction
Big Lottery Fund	To recruit a small specialist caseworker team to support the charity's work.
Livewell Fund	Funding towards the "Connections" community hub - a facility which provides a safe and welcoming space for peer groups and one to one support.
Mental Health Alliance	- Funding for the 'caring for the carers in a pandemic' project. - Funding for the 'specialist brain injury nurse clinic and community nurse project. - Funding for the 'community mental health intervention and support for adults with acquired brain injuries' project. - Funding for the 'clinical support day centre' and the 'connections-community support hubs' projects. - Funding towards the discharge support casework team running costs.
Sir George Martin Trust	Funding towards advertising and occupational therapy.
NHS Wakefield ICB	Funding to continue our casework service supporting people in the community across West Yorkshire.
Community Access	Funding from WMDC to facilitate community activities and transport for the people we support.
Morrison's Foundation	Funding towards equipment within the therapy centre.
Prosper Grant	Funding towards the salary of our Clinical Lead to facilitate support groups.
NOVA Healthy & Sustainable Communities	Funding towards reaching more people affected by brain injury.
Neighbourhood Improvement Grant	Funding towards updating our outdoor space.
Rotary Club - Christmas Grant	Funding towards the Christmas Party
Percy Bilton Trust	Funding towards equipment within the therapy centre.
Arts & Culture Grant	Funding for our arts and craft sessions ending with an exhibition as part of WMDC 'Our Year' activities.

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

20. COMPANY LIMITED BY GUARANTEE

The company is limited by guarantee and does not have any share capital.

SECOND CHANCE HEADWAY CENTRE

England & Wales - Charity number 1121645

Accounts



We are pleased to enclose your annual accounts.



REGISTERED COMPANY NUMBER: 05992718 (England and Wales)
REGISTERED CHARITY NUMBER: 1121645

Second Chance Headway Centre

**Report of the Trustees and
Financial Statements**

Year Ended 31 December 2023

SMH Jolliffe Cork Ltd
Chartered Accountants
33 George Street
Wakefield
West Yorkshire
WF1 1LX

Second Chance Headway Centre

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for the year ended 31 December 2023**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

The Second Chance Headway Centre provides a therapy led day service for adults who are living with acquired or traumatic brain injury (ABI). Our maxim is that "if a life is worth saving, it has to be worth living". The fundamental aim of the charity is to improve the quality of life for adults with ABI as far as possible, subject to their individual circumstances. We provide a professional service, utilising experienced and highly qualified nurses and therapists to provide high quality support, delivered in an accessible and family friendly environment. The service deals with a wide range of issues; ABI often results in a life-long set of complex symptoms, including physical disablement, and a wide range of cognitive, emotional, and behavioural difficulties. These in turn can often lead to isolation of the individual, and the breakdown of relationships. Good therapy and rehabilitation can improve the management of symptoms and help in achieving the full potential of people's new circumstances, offering a second chance of living a fulfilling life. The changes that we seek to make reduce the distance between members, their families, and the community in which they live, and improve the participation of members in all aspects of family, social and vocational life.

The Charitable objects of the organisation are:

1. To relieve and rehabilitate individuals living in or near Yorkshire and the Humber who have sustained an acquired brain injury likely to cause significant disability, particularly but not exclusively by:
2. Providing, assisting, and promoting facilities for the provision of their support, enablement, education, training, and welfare; and
3. Advising and supporting carers, family, and friends of individuals.

Achievement of our aims is wholly supportive of our charitable objectives, and our strategies are focussed on those outcomes that provide the best widest possible improvements in our members' lives. But we have a finite resource; simply expressed, we do as much as we can, for as many as we can, making the most efficient use of the facility that we have.

Our strategy for achieving these aims and objectives is to deliver a first-class service to our members and to:

- Promote a wider awareness of our facility and our services
- Educate and train associated organisations in aspects of Brain Injury, so that they know when and how to refer to us, and support us in our aims
- Identify and support partner organisations
- Identify and pursue funding opportunities and facilities support
- Plan and deliver fundraising events

Second Chance has a full multi-disciplinary staff team of nurses, social workers, therapists, caseworkers, and support workers. They provide assessments and support to adults with acquired brain injuries, their families, and carers. The casework service provides a pathway for statutory referrals. The daycentre and 'Connections' community hub provides a range of sessions and groups to improve the rehabilitation, therapy, and wellbeing of the members, with practical advice and support for families and carers.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

2023 was a year of significant developments at Second Chance. In the early months we were engaged with the local trust "discharge plans" to offer our assistance; in repatriating ABI patients from hospital care, and reducing the impact on A&E and GP services by supporting people in the community. This was an important recognition of the value offered by our services.

We were also successful in obtaining funding from the MHA to backfill a Psychology post at the Mid Yorkshire Trust. This allowed us to add psychology support to our team and to have staff wellbeing sessions. Building on these we were able to arrange visits and meetings with high level postholders from the statutory bodies to present our services and facilities.

Our IT facilities were significantly enhanced during the year. We selected and subscribed to the CareManager software for our Casework service and Sage Cloud accounting for the financial controls. In July we reviewed all of our IT equipment and had a range of Chromebooks donated to update our IT suite and staff access.

This year's Ball was a huge success. We have received and seen some great feedback regarding the event. It is always a fantastic opportunity to network, to get our message across to an audience with influence and to raise funds. The event is becoming a beacon in the ABI calendar.

There were quite a few changes to staff during the course of the year. COVID took a toll, and other staff moved on for personal reasons. We undertook a complete review of our requirements versus our staff and recruited to a new session and service plan. We were able to recruit good professional and experienced staff to complement our team and enhance our offer. The staffing of our "Connections" hub was changed to a rotation to let all of the staff get experience of the community and peer sessions. Training and staff development continued throughout the year. In September we recruited a part time OT to support the commissioned Casework Service

In August following the earlier meetings and submissions to the West Yorkshire Partnership we received the amazing news that our Casework Service was being commissioned with continuation funding for three months plus a full year ahead. This is a very public recognition of the value that our services provide across the district, and will enable us to build and develop in the future.

We formally completed our outside space project and it was inspected and opened by the Deputy Police and Crime Commissioner, Alison Lowe.

FINANCIAL REVIEW

Financial position

The financial statements are set out on pages 7 to 20. 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), Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

The Statement of Financial Activities show net outgoing resources for the year of £112,345 (2022: net outgoing resources £52,839).

The total unrestricted reserves at the year-end stand at £234,351 (2022: £289,238).

Principal Funding Sources

The funding sources for the charity are currently by way of the income generated by the sessions, together with grants and donations.

The principle donations and grants during 2023 were the MHA Discharge Fund, The MHA Prioritisation Grant (Psychology Backfill), a NOVA Livewell grant for our "A Different Me" series of workshops, and the National Lottery funding for the Casework Service.

The Second Chance daycentre funding model is based on a chargeable service which covers approximately 2/3rd of the overall cost, supplemented by grants and fundraising. The limitation is based around the maximum contribution made in benefits and support to individuals. The daycentre service is unlikely to be commissioned under the current care and support models.

The casework service was funded from the National Lottery and then from our reserves until the commissioning started in 2024.

Investment policy

Our reserves and bank accounts do produce a small interest, but they are primarily aimed at security, accessibility, and traceability. Accounts are held with Virgin, TSB and Royal Bank of Scotland.

Reserves policy

The reserves policy is reviewed annually against the changing circumstances. This became especially necessary during and after the Covid Pandemic. The policy and amount are adapted annually according to the circumstances and forecast of the time.

In 2023 the objectives were to hold an amount to satisfy three criteria: -

1. An amount sufficient, in the event of a significant crisis or situation requiring the resizing of a reduced service to operate from the Connections hub.
2. An amount sufficient to allow a controlled and managed closedown of the charity should that be unavoidable.
3. An amount (additional to the resizing/closedown scenario), to enable the charity to operate with the confidence and support of our partners and creditors. The referral and membership process is dependent on the charity having staffing continuity and being financially resilient.

The budgeted operating cost for the Daycentre Service over 12 months was approximately £409,200. To cover the above continuation and resizing with an operating reserve we held approximately 4 months costs.

**Report of the Trustees
for the year ended 31 December 2023**

FUTURE PLANS

The Charity plans continuing the activities outlined above in the forthcoming years subject to satisfactory funding arrangements. The mid to long term plan has two major components.

The first is to continue collecting the data and case studies to present to the new West Yorkshire Partnership Board to support ongoing commission of the Casework Service. We continue to have strong support from the individual Health Trust organisation and will be repeating the initial presentations and data/case-study documentation to support the renewal.

The second is to continue the review of service provision in Connections and the daycentre. Our Multi-Disciplinary team have already reviewed the diary of group and individual sessions. Our plan is to grow the attendance in the sessions to increase the session income. That will enable us to change the balance and create a schedule to develop our therapy and rehabilitation groups and increase the number of individual appointments.

The core criteria are professionalism and efficiency. We maintain our position that our service is the most effective way of providing a full portfolio of support across the district.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is both a Company Limited by Guarantee and a registered charity. The Trustees are drawn from the local community and bring a wide range of relevant experience and qualifications. The Board of Trustees is constituted in accordance with the Company Articles and the Trustees become eligible for re-election in accordance with the Articles of Incorporation (each member has voting rights). The Board of Trustees employs a Business Manager, Casework Manager and a Clinical Manager to run the organisation, and they in turn recruit employees and volunteers. The Trustees delegate the day to day operation of the Charity to the management team, but retain control of overall strategy. They meet with the management team every month to be updated on progress with ongoing projects, review the accounts and discuss any new issues, ideas, or opportunities. There are financial limits, procurement, and recruitment controls in place. For example, staff remuneration is budgeted and proposed by the Business Manager, with a comparison toward a mid-point of the NHS equivalent rates and confirmed by the Trustees at board meetings.

Recruitment and appointment of new trustees

The directors of the company are also Charity Trustees for the purposes of charity law and under the company's Articles are known as the Committee. Under the requirements of the Memorandum and Articles of Association the members of the Committee are elected to serve for a period of two years after which they must be re-elected at the next Annual General Meeting.

All member of the Committee give their time voluntarily and received no benefits from the Charity.

The Committee seeks to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body. To enhance the potential pool of trustees, the charity has sought to identify members with personal or professional experience of brain injury to assist the Charity.

Business and medical skills are well represented on the Committee. Individuals with specific appropriate skills are approached to be seconded to the Committee, and they may offer themselves for election at the following AGM.

Induction and training of new trustees

Most trustees are already familiar with the practical work of the charity and are encouraged to visit the Centre and maintain familiarity with the facilities and services.

Additionally, new trustees are invited and encouraged to attend meetings to familiarise themselves with the charity and the context within which it operates. These are jointly led by the Chair of the Committee and the operational managers of the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The Charity has conducted a review of the major risks to which the charity is exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Significant external risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the centre. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Organisational Structure

The Centre has a Committee who meet monthly and are responsible for the strategic direction and policy of the charity. At present the Committee has five members from a variety of professional backgrounds relevant to the work of the charity.

A scheme of delegation is in place and day to day responsibility for the provision of the services rest with the management team who have responsibility for the day to day operational management of the Centre, and the Casework Project, with individual supervision of the staff team and also ensuring that the team continue to develop their skills and working practices in line with good practice.

At the end of 2023, the Business Manager announced that he would be stepping down in 2024. The trustees initiated a recruitment and resilience plan to replace the post, and worked with the current Business Manager to arrange a smooth handover.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05992718 (England and Wales)

Registered Charity number

1121645

Registered office

Almshouse Lane
Wakefield
West Yorkshire
WF1 1DS

Trustees

Mr P Bourne
Mrs J A Horton
Mrs K Bennison
Mrs C Corbett
Mr R Caley

Independent Examiner

SMH Jolliffe Cork Ltd
Chartered Accountants
33 George Street
Wakefield
West Yorkshire
WF1 1LX

Second Chance Headway Centre

**Report of the Trustees
for the year ended 31 December 2023**

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

Approved by order of the board of trustees on 24 September 2024 and signed on its behalf by:



Mr P Bourne - Trustee

**Independent Examiner's Report to the Trustees of
Second Chance Headway Centre**

Independent examiner's report to the trustees of Second Chance Headway Centre ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

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 your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, 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 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.

J. Crossley

J Crossley FCA

SMH Jolliffe Cork Ltd
Chartered Accountants
33 George Street
Wakefield
West Yorkshire
WF1 1LX

24 September 2024

Second Chance Headway Centre

Statement of Financial Activities for the year ended 31 December 2023

		Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	13,143	182,554	195,697	253,713
Charitable activities	5				
Provision of day care services		213,722	-	213,722	204,185
Other trading activities	3	28,715	-	28,715	13,030
Investment income	4	<u>1,139</u>	<u>203</u>	<u>1,342</u>	<u>758</u>
Total		<u>256,719</u>	<u>182,757</u>	<u>439,476</u>	<u>471,686</u>
 EXPENDITURE ON					
Raising funds	6	48,434	23,220	71,654	82,913
Charitable activities	7				
Provision of day care services		<u>320,832</u>	<u>159,335</u>	<u>480,167</u>	<u>441,612</u>
Total		<u>369,266</u>	<u>182,555</u>	<u>551,821</u>	<u>524,525</u>
 NET INCOME/(EXPENDITURE)					
Transfers between funds	18	(112,547) <u>65,660</u>	202 <u>(65,660)</u>	(112,345) <u>-</u>	(52,839) <u>-</u>
Net movement in funds		(46,887)	(65,458)	(112,345)	(52,839)
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>289,238</u>	<u>65,510</u>	<u>354,748</u>	<u>407,587</u>
 TOTAL FUNDS CARRIED FORWARD		<u>242,351</u>	<u>52</u>	<u>242,403</u>	<u>354,748</u>

The notes form part of these financial statements

Second Chance Headway Centre

Balance Sheet 31 December 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	14	5,480	-	5,480	6,602
CURRENT ASSETS					
Debtors	15	33,250	-	33,250	26,888
Cash at bank and in hand		<u>228,814</u>	<u>52</u>	<u>228,866</u>	<u>355,995</u>
		262,064	52	262,116	382,883
CREDITORS					
Amounts falling due within one year	16	(25,193)	-	(25,193)	(34,737)
NET CURRENT ASSETS		<u>236,871</u>	<u>52</u>	<u>236,923</u>	<u>348,146</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>242,351</u>	<u>52</u>	<u>242,403</u>	<u>354,748</u>
NET ASSETS		<u>242,351</u>	<u>52</u>	<u>242,403</u>	<u>354,748</u>
FUNDS	18				
Unrestricted funds				242,351	289,238
Restricted funds				<u>52</u>	<u>65,510</u>
TOTAL FUNDS				<u>242,403</u>	<u>354,748</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Second Chance Headway Centre

Balance Sheet - continued 31 December 2023

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

The financial statements were approved by the Board of Trustees and authorised for issue on 24 September 2024 and were signed on its behalf by:



Mr P Bourne - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Going concern

The financial statements are prepared on the going concern basis which assumes that the charity will continue in operational existence for the foreseeable future.

The charity substantially relies on income from its members, funding from local statutory bodies and grants from other national organisations. The trustees have considered the risks and uncertainties arising from the charity's operations and are maintaining a constant watching brief on the charity's cashflow, as well as regularly updating budget predictions and financial projects and adapting to new ways of delivering core services to its members.

The trustees believe that in view of the above assessment, the charity's financial statements are appropriately prepared under the going concern basis.

Income

Income is recognised when the charity has entitlement to the funds, any performance attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made to the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102), volunteer time is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1. ACCOUNTING POLICIES - continued

Expenditure

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

Tangible fixed assets

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

Short leasehold	- Over the term of the lease
Fixtures & equipment	- 10% on cost
Computers and other equipment	- 25% on cost

Tangible fixed assets for use by the charity are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Taxation

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

Fund accounting

Unrestricted funds comprise of amounts donated to the charity for general use, fundraising income and fee income which can be used in accordance with the charitable objectives at the discretion of the trustees.

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

All income and expenditure is shown on the Statement of Financial Activities.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

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

Notes to the Financial Statements - continued
for the year ended 31 December 2023

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	12,828	20,779
Grants	<u>182,869</u>	<u>232,934</u>
	<u>195,697</u>	<u>253,713</u>

Grants received, included in the above, are as follows:

	2023	2022
	£	£
Big Lottery Fund Grant	-	106,732
Livewell Grant	15,704	6,262
WDHCS Grant	315	-
Mental Health Alliance	166,850	116,361
Screwfix Foundation	-	3,579
	<u>182,869</u>	<u>232,934</u>

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	<u>28,715</u>	<u>13,030</u>

4. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>1,342</u>	<u>758</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2023	2022
		£	£
Fees	Provision of day care services	<u>213,722</u>	<u>204,185</u>

Notes to the Financial Statements - continued
for the year ended 31 December 2023

6. RAISING FUNDS

Raising donations and legacies

	2023	2022
	£	£
Rent	38,546	31,295
Rates and water	1,285	698
Insurance	805	2,497
Light and heat	5,141	4,802
Telephone and internet	2,616	2,167
Postage and advertising	824	4,024
Sundry expenses	1,011	1,713
Stationery and office supplies	1,598	2,191
Cleaning	2,414	1,460
Repairs and renewals	9,873	22,247
Caseworker System Software	6,391	-
Depreciation	1,122	1,283
	<u>71,626</u>	<u>74,377</u>

Other trading activities

	2023	2022
	£	£
Fund raising expenses	<u>28</u>	<u>8,536</u>
Aggregate amounts	<u>71,654</u>	<u>82,913</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8) £	Support costs (see note 9) £	Totals £
Provision of day care services	<u>458,453</u>	<u>21,714</u>	<u>480,167</u>

Notes to the Financial Statements - continued
for the year ended 31 December 2023

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023	2022
	£	£
Staff costs	417,577	416,390
Games, equipment and activities	1,668	4,699
Volunteers travelling expenses	6,417	5,809
Occupational therapy costs	32,791	4,613
	<u>458,453</u>	<u>431,511</u>

9. SUPPORT COSTS

	Other	Governance	Totals
	£	costs	£
Provision of day care services	<u>3,081</u>	<u>18,633</u>	<u>21,714</u>

10. NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Depreciation - owned assets	1,122	1,283
Rent	<u>38,546</u>	<u>31,295</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

12. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2023	2022
Direct supervision and activities	14	13
Management and administration	<u>4</u>	<u>4</u>
	<u>18</u>	<u>17</u>

No employees received emoluments in excess of £60,000.

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	20,779	232,934	253,713
Charitable activities			
Provision of day care services	204,185	-	204,185
Other trading activities	13,030	-	13,030
Investment income	<u>592</u>	<u>166</u>	<u>758</u>
Total	<u>238,586</u>	<u>233,100</u>	<u>471,686</u>
 EXPENDITURE ON			
Raising funds	51,130	31,783	82,913
Charitable activities			
Provision of day care services	<u>229,768</u>	<u>211,844</u>	<u>441,612</u>
Total	<u>280,898</u>	<u>243,627</u>	<u>524,525</u>
 NET INCOME/(EXPENDITURE)			
Transfers between funds	<u>(42,312)</u> <u>9,067</u>	<u>(10,527)</u> <u>(9,067)</u>	<u>(52,839)</u> <u>-</u>
Net movement in funds	(33,245)	(19,594)	(52,839)
 RECONCILIATION OF FUNDS			
Total funds brought forward	<u>322,482</u>	<u>85,105</u>	<u>407,587</u>
 TOTAL FUNDS CARRIED FORWARD	<u>289,237</u>	<u>65,511</u>	<u>354,748</u>

Notes to the Financial Statements - continued
for the year ended 31 December 2023

14. TANGIBLE FIXED ASSETS

	Short leasehold £	Fixtures & equipment £	Computers and other equipment £	Totals £
COST				
At 1 January 2023 and 31 December 2023	<u>26,019</u>	<u>29,433</u>	<u>9,562</u>	<u>65,014</u>
DEPRECIATION				
At 1 January 2023	24,638	24,212	9,562	58,412
Charge for year	<u>262</u>	<u>860</u>	<u>-</u>	<u>1,122</u>
At 31 December 2023	<u>24,900</u>	<u>25,072</u>	<u>9,562</u>	<u>59,534</u>
NET BOOK VALUE				
At 31 December 2023	<u>1,119</u>	<u>4,361</u>	<u>-</u>	<u>5,480</u>
At 31 December 2022	<u>1,381</u>	<u>5,221</u>	<u>-</u>	<u>6,602</u>

There were no capital commitments, either authorised, or contracted for, at the balance sheet date.

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	17,397	19,625
Prepayments and accrued income	<u>15,853</u>	<u>7,263</u>
	<u>33,250</u>	<u>26,888</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	5,557	1,720
Social security and other taxes	6,907	7,728
Accruals and deferred income	<u>12,729</u>	<u>25,289</u>
	<u>25,193</u>	<u>34,737</u>

Notes to the Financial Statements - continued
for the year ended 31 December 2023

17. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023 £	2022 £
Within one year	46,889	29,220
Between one and five years	<u>70,529</u>	<u>74,327</u>
	<u>117,418</u>	<u>103,547</u>

18. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	289,238	(112,547)	65,660	242,351
Restricted funds				
Big Lottery Fund	65,510	201	(65,659)	52
Livewell Fund	-	1	(1)	-
	<u>65,510</u>	<u>202</u>	<u>(65,660)</u>	<u>52</u>
TOTAL FUNDS	<u>354,748</u>	<u>(112,345)</u>	<u>-</u>	<u>242,403</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	256,719	(369,266)	(112,547)
Restricted funds			
Big Lottery Fund	201	-	201
Livewell Fund	15,704	(15,703)	1
MHA (Mental Health Alliance) Discharge	80,001	(80,001)	-
MHA Prioritisation	<u>86,851</u>	<u>(86,851)</u>	<u>-</u>
	<u>182,757</u>	<u>(182,555)</u>	<u>202</u>
TOTAL FUNDS	<u>439,476</u>	<u>(551,821)</u>	<u>(112,345)</u>

Notes to the Financial Statements - continued
for the year ended 31 December 2023

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	322,482	(42,311)	9,067	289,238
Restricted funds				
Property Purchase Fund	16,000	-	(16,000)	-
Big Lottery Fund	69,105	(5,256)	1,661	65,510
Livewell Fund	-	(201)	201	-
Mental Health Alliance - Carers	-	(1,414)	1,414	-
Mental Health Alliance - Nurse Clinic	-	-	-	-
Screwfix Foundation	-	(3,452)	3,452	-
	<u>-</u>	<u>(205)</u>	<u>205</u>	<u>-</u>
	<u>85,105</u>	<u>(10,528)</u>	<u>(9,067)</u>	<u>65,510</u>
TOTAL FUNDS	<u>407,587</u>	<u>(52,839)</u>	<u>-</u>	<u>354,748</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	238,586	(280,897)	(42,311)
Restricted funds			
Big Lottery Fund	106,898	(112,154)	(5,256)
Livewell Fund	6,262	(6,463)	(201)
Mental Health Alliance - Carers	34,338	(35,752)	(1,414)
Mental Health Alliance - Nurse Clinic	-	-	-
Screwfix Foundation	32,379	(35,831)	(3,452)
Mental Health Alliance - Community mental health intervention	3,579	(3,784)	(205)
	<u>49,644</u>	<u>(49,644)</u>	<u>-</u>
	<u>233,100</u>	<u>(243,628)</u>	<u>(10,528)</u>
TOTAL FUNDS	<u>471,686</u>	<u>(524,525)</u>	<u>(52,839)</u>

18. MOVEMENT IN FUNDS - continued

RESTRICTED FUNDS

Fund Name	Purpose of restriction
Big Lottery Fund	To recruit a small specialist caseworker team to support the charity's work.
Livewell Fund	Funding towards the "Connections" community hub - a facility which provides a safe and welcoming space for peer groups and one to one support.
Mental Health Alliance	Funding for the 'caring for the carers in a pandemic' project.
Mental Health Alliance	Funding for the 'specialist brain injury nurse clinic and community nurse' project.
Mental Health Alliance	Funding for the 'community mental health intervention and support for adults with acquired brain injuries' project.
Mental Health Alliance	Funding for the 'clinical support day centre' and the 'connections- community support hubs' projects.
Mental Health Alliance	Funding towards the discharge support casework team running costs.
Screwfix Foundation	Funding towards roof repairs at the charities premises.

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

20. POST BALANCE SHEET EVENTS

In late December 2022, the Trustees were informed of a legacy bequeathed to the Charity. £171,780 was received in March 2024, once the estate had been finalised.

21. COMPANY LIMITED BY GUARANTEE

The company is limited by guarantee and does not have any share capital.

Second Chance Headway Centre

Detailed Statement of Financial Activities for the year ended 31 December 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	12,828	20,779
Grants	<u>182,869</u>	<u>232,934</u>
	195,697	253,713
Other trading activities		
Fundraising events	28,715	13,030
Investment income		
Deposit account interest	1,342	758
Charitable activities		
Fees	<u>213,722</u>	<u>204,185</u>
Total incoming resources	439,476	471,686
EXPENDITURE		
Raising donations and legacies		
Rent	38,546	31,295
Rates and water	1,285	698
Insurance	805	2,497
Light and heat	5,141	4,802
Telephone and internet	2,616	2,167
Postage and advertising	824	4,024
Sundry expenses	1,011	1,713
Stationery and office supplies	1,598	2,191
Cleaning	2,414	1,460
Repairs and renewals	9,873	22,247
Caseworker System Software	6,391	-
Depreciation of tangible fixed assets	<u>1,122</u>	<u>1,283</u>
	71,626	74,377
Other trading activities		
Fund raising expenses	28	8,536
Charitable activities		
Salaries	381,539	377,835
Social security	26,556	29,045
Pensions	9,482	9,510
Games, equipment and activities	1,668	4,699
Carried forward	419,245	421,089

This page does not form part of the statutory financial statements

Second Chance Headway Centre

Detailed Statement of Financial Activities for the year ended 31 December 2023

	2023 £	2022 £
Charitable activities		
Brought forward	419,245	421,089
Volunteers travelling expenses	6,417	5,809
Occupational therapy costs	<u>32,791</u>	<u>4,613</u>
	458,453	431,511
Support costs		
Other		
Staff Training	3,081	1,999
Governance costs		
Legal and professional fees	15,033	5,192
Independent examiner's fees	<u>3,600</u>	<u>2,910</u>
	<u>18,633</u>	<u>8,102</u>
Total resources expended	<u>551,821</u>	<u>524,525</u>
Net expenditure	<u>(112,345)</u>	<u>(52,839)</u>

This page does not form part of the statutory financial statements



SMH Jolliffe Cork 

33 George Street, Wakefield WF1 1LX
T: 01924 376045
www.smh.group

SECOND CHANCE HEADWAY CENTRE

England & Wales - Charity number 1121645

Accounts

Second Chance Headway Centre

**Report of the Trustees and
Financial Statements**

Year Ended 31 December 2022

SMH Jolliffe Cork Ltd
Chartered Accountants
33 George Street
Wakefield
West Yorkshire
WF1 1LX

Second Chance Headway Centre

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Second Chance Headway Centre

Report of the Trustees for the Year Ended 31 December 2022

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

OBJECTIVES AND ACTIVITIES

The Second Chance Headway Centre provides a therapy led day service for adults who are living with acquired or traumatic brain injury (ABI). Our maxim is that "if a life is worth saving, it has to be worth living". The fundamental aim of the charity is to improve the quality of life for adults with ABI as far as possible, subject to their individual circumstances. We provide a professional service, utilising experienced and highly qualified Nurses and Therapists to provide high quality support, delivered in an accessible and family friendly environment. The service deals with a wide range of issues; ABI often results in a life-long set of complex symptoms, including physical disablement, and a wide range of cognitive, emotional, and behavioural difficulties. These in turn can often lead to isolation of the individual, and the breakdown of relationships. Good therapy and rehabilitation can improve the management of symptoms and help in achieving the full potential of people's new circumstances, offering a second chance of living a fulfilling life. The changes that we seek to make reduce the distance between members, their families, and the community in which they live, and improve the participation of members in all aspects of family, social and vocational life.

The Charitable objects of the organisation are:

1. To relieve and rehabilitate individuals living in or near Yorkshire and the Humber who have sustained an acquired brain injury likely to cause significant disability, particularly but not exclusively by:
2. Providing, assisting, and promoting facilities for the provision of their support, enablement, education, training, and welfare; and
3. Advising and supporting carers, family, and friends of individuals.

Achievement of our aims is wholly supportive of our charitable objectives, and our strategies are focussed on those outcomes that provide the best widest possible improvements in our members' lives. But we have a finite resource; simply expressed, we do as much as we can, for as many as we can, making the most efficient use of the facility that we have.

Our strategy for achieving these aims and objectives is to deliver a first-class service to our members and to:

- Promote a wider awareness of our facility and our services
- Educate and train associated organisations in aspects of Brain Injury, so that they know when and how to refer to us, and support us in our aims
- Identify and support partner organisations
- Identify and pursue funding opportunities and facilities support
- Plan and deliver fundraising events

Second Chance has a full multi-disciplinary staff team of Nurses, Social Workers, Therapists, caseworkers, and support workers. They provide assessments and support to adults with acquired brain injuries, their families, and carers. The casework service provides a pathway for statutory referrals. The daycentre and 'Connections' community hub provides a range of sessions and groups to improve the rehabilitation, therapy, and wellbeing of the members, with practical advice and support for families and carers.

Second Chance Headway Centre

Report of the Trustees for the Year Ended 31 December 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

2022 was a consolidation year for the charity. The main achievements were in re-organisation and development. We improved and formalised the administration systems, utilising cloud secure services for data and finance. We invested in new technology and software, and recruited and changed the staff provision.

We opened new daycentre sessions and increased the number of places available. We formalised the assessment and one to one support diary and appointment systems. The casework service continued to expand and make the case for statutory funding. Positive feedback was received, and we look forward to developments in 2023.

In May 2022 we opened our "Connections" community hub. This new facility provides a safe and welcoming space for peer groups and one to one support. "Connections" was awarded the Wakefield Bid Award in recognition of the valuable addition to our service and community facilities for Wakefield third sector to share.

FINANCIAL REVIEW

Financial position

The financial statements are set out on pages 7 to 20. 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), Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

The Statement of Financial Activities show net outgoing resources for the year of £52,839 (2021: net outgoing resources £93,086).

The total unrestricted reserves at the year end stand at £289,238 (2021: £322,483).

Principal Funding Sources

The funding sources for the charity are currently by way of the income generated by the sessions, together with grants and donations.

The nurse clinic, the Clinical Support and our Connections hub all received funding from the Wakefield Mental Health Alliance. That funding is critical to the continuation of the overall service. The Second Chance funding model is based on a chargeable service which covers approximately 2/3rd of the overall cost, supplemented by grants and fundraising. The limitation is based around the maximum contribution made in benefits and support to individuals. The daycentre service is unlikely to be commissioned under the current economic climate.

The casework service is funded by the National Lottery and supplemented from the charity's reserves. The service is designed to be free at the point of delivery and appropriate to be commissioned. There is strong support from our statutory partners in that regard.

The charity also received significant support from Livewell Wakefield to the Connections Hub. Screwfix provided a grant to fund the roof repairs needed after some theft and damage.

Investment Policy

Our reserves and bank accounts do produce a small interest, but they are primarily aimed at security, accessibility, and traceability. Accounts are held with Virgin, TSB and Royal Bank of Scotland.

Second Chance Headway Centre

Report of the Trustees for the Year Ended 31 December 2022

FINANCIAL REVIEW

Reserves policy

The reserves policy is reviewed annually against the changing circumstances. This became especially necessary during and after the Covid Pandemic. The policy and amount are adapted annually according to the circumstances and forecast of the time.

In 2022 the objectives were to hold an amount to satisfy three criteria: -

1. An amount sufficient, In the event of a significant crisis or situation requiring the resizing of a reduced service to operate from the Connections hub
2. An amount sufficient to allow a controlled and managed closedown of the charity should that be unavoidable.
3. An amount (additional to the resizing/closedown scenario), to enable to the charity to operate with the confidence and support of our partners and creditors. The referral and membership process is dependent on the charity having staffing continuity and being financially resilient.

The budgeted operating cost for the Daycentre Service over 12 months was approximately £372,000. To cover the above continuation and resizing with an operating reserve we held 6 months costs at £186,000.

FUTURE PLANS

The Charity plans continuing the activities outlined above in the forthcoming years subject to satisfactory funding arrangements. The mid to long term plan has two major components.

The first is to continue collecting the data and case studies to present to the new West Yorkshire Partnership Board to support our commissioning bid. During the year our trustees agreed to subsidise the service from our reserves to take the service to the end of 2023. We have had strong support from the individual Health Trust organisations and during the year we adjusted our service area to match the Partnership area. We have made contact with the VCSE representative on the board and will be providing a detailed bid and budget early in 2023.

The second is to review the service provision in Connections and the daycentre. Since reopening after lockdown, we have noticed a change in the profile of the attending members. The members and their families are much more anxious and in need of more one to one support. Our Multi-Disciplinary team are already reviewing the diary of group and individual sessions. Our plan is to grow the attendance in the sessions to increase the session income. That will enable us to change the balance and create a schedule to develop our therapy and rehabilitation groups and increase the number of individual appointments.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is both a Company Limited by Guarantee and a registered charity. The Trustees are drawn from the local community and bring a wide range of relevant experience and qualifications. The Board of Trustees is constituted in accordance with the Company Articles and the Trustees become eligible for re-election in accordance with the Articles of Incorporation (each member has voting rights). The Board of Trustees employs a business manager and a clinical manager to run the organisation, and they in turn recruit employees and volunteers. The Trustees delegate the day to day operation of the Charity to the management team, but retain control of overall strategy. They meet with the management team every month to be updated on progress with ongoing projects, review the accounts and discuss any new issues, ideas, or opportunities. There are financial limits, procurement, and recruitment controls in place. For example, staff remuneration is budgeted and proposed by the Business Manager, with a comparison toward a mid-point of the NHS equivalent rates and confirmed by the Trustees at board meetings.

Second Chance Headway Centre

Report of the Trustees for the Year Ended 31 December 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as the Committee. Under the requirements of the Memorandum and Articles of Association the members of the Committee are elected to serve for a period of two years after which they must be re-elected at the next Annual General Meeting.

All member of the Committee give their time voluntarily and received no benefits from the charity.

The Committee seeks to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body. To enhance the potential pool of trustees, the charity has sought to identify members with personal or professional experience of brain injury to assist the charity.

Business and medical skills are well represented on the Committee. Individuals with specific appropriate skills are approached to be seconded to the Committee, and they may offer themselves for election at the following AGM.

Induction and training of new trustees

Most trustees are already familiar with the practical work of the charity and are encouraged to visit the Centre and maintain familiarity with the facilities and services.

Additionally, new trustees are invited and encouraged to attend meetings to familiarise themselves with the charity and the context within which it operates. These are jointly led by the Chair of the Committee and the operational managers of the charity.

Risk management

The Charity has conducted a review of the major risks to which the charity is exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Significant external risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the centre. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Organisational Structure

The Centre has a Committee who meet monthly and are responsible for the strategic direction and policy of the charity. At present the Committee has five members from a variety of professional backgrounds relevant to the work of the charity.

A scheme of delegation is in place and day to day responsibility for the provision of the services rest with the management team who have responsibility for the day to day operational management of the Centre, and the Casework Project, with individual supervision of the staff team and also ensuring that the team continue to develop their skills and working practices in line with good practice.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05992718 (England and Wales)

Registered Charity number

1121645

Registered office

Almshouse Lane
Wakefield
West Yorkshire
WF1 1DS

Second Chance Headway Centre

Report of the Trustees for the Year Ended 31 December 2022

Trustees

Mr P Bourne

Mrs J A Horton

Mrs K Bennison

Mrs L Mills Resigned 01.09.22

Mrs C Corbett

Mrs A Richmond Resigned 01.09.22

Mr R Caley

Independent Examiner

SMH Jolliffe Cork Ltd

Chartered Accountants

33 George Street

Wakefield

West Yorkshire

WF1 1LX

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

Approved by order of the board of trustees on 22 September 2023 and signed on its behalf by:

Mr P Bourne - Trustee

Independent Examiner's Report to the Trustees of Second Chance Headway Centre

Independent examiner's report to the trustees of Second Chance Headway Centre ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

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 your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, 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 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.

J Crossley FCA
SMH Jolliffe Cork Ltd
Chartered Accountants
33 George Street
Wakefield
West Yorkshire
WF1 1LX

22 September 2023

Second Chance Headway Centre

Statement of Financial Activities for the Year Ended 31 December 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	20,779	232,934	253,713	144,494
Charitable activities	5				
Provision of day care services		204,185	-	204,185	192,332
Other trading activities	3	13,030	-	13,030	700
Investment income	4	592	166	758	395
Total		<u>238,586</u>	<u>233,100</u>	<u>471,686</u>	<u>337,921</u>
 EXPENDITURE ON					
Raising funds	6	51,130	31,783	82,913	51,754
Charitable activities	7				
Provision of day care services		<u>229,768</u>	<u>211,844</u>	<u>441,612</u>	<u>379,253</u>
Total		<u>280,898</u>	<u>243,627</u>	<u>524,525</u>	<u>431,007</u>
 NET INCOME/(EXPENDITURE)					
Transfers between funds	18	(42,312) 9,067	(10,527) (9,067)	(52,839) -	(93,086) -
Net movement in funds		(33,245)	(19,594)	(52,839)	(93,086)
 RECONCILIATION OF FUNDS					
Total funds brought forward		322,483	85,104	407,587	500,673
 TOTAL FUNDS CARRIED FORWARD		<u>289,238</u>	<u>65,510</u>	<u>354,748</u>	<u>407,587</u>

The notes form part of these financial statements

Second Chance Headway Centre

Balance Sheet 31 December 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	14	6,602	-	6,602	7,885
CURRENT ASSETS					
Debtors	15	26,888	-	26,888	27,445
Cash at bank and in hand		<u>282,485</u>	<u>73,510</u>	<u>355,995</u>	<u>381,165</u>
		309,373	73,510	382,883	408,610
CREDITORS					
Amounts falling due within one year	16	(26,737)	(8,000)	(34,737)	(8,908)
NET CURRENT ASSETS		<u>282,636</u>	<u>65,510</u>	<u>348,146</u>	<u>399,702</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>289,238</u>	<u>65,510</u>	<u>354,748</u>	<u>407,587</u>
NET ASSETS		<u>289,238</u>	<u>65,510</u>	<u>354,748</u>	<u>407,587</u>
FUNDS	18				
Unrestricted funds				289,238	322,483
Restricted funds				<u>65,510</u>	<u>85,104</u>
TOTAL FUNDS				<u>354,748</u>	<u>407,587</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Second Chance Headway Centre

Balance Sheet - continued **31 December 2022**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 22 September 2023 and were signed on its behalf by:

Mr P Bourne - Trustee

The notes form part of these financial statements

Notes to the Financial Statements for the Year Ended 31 December 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Going concern

The financial statements are prepared on the going concern basis which assumes that the charity will continue in operational existence for the foreseeable future.

The charity substantially relies on income from its members, funding from local statutory bodies and grants from other national organisations. The trustees have considered the risks and uncertainties arising from the charity's operations and are maintaining a constant watching brief on the charity's cashflow, as well as regularly updating budget predictions and financial projects and adapting to new ways of delivering core services to its members.

The trustees believe that in view of the above assessment, the charity's financial statements are appropriately prepared under the going concern basis.

Income

Income is recognised when the charity has entitlement to the funds, any performance attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made to the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102), volunteer time is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

1. ACCOUNTING POLICIES - continued

Expenditure

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

Tangible fixed assets

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

Short leasehold	- Over the term of the lease
Fixtures & equipment	- 10% on cost
Computers and other equipment	- 25% on cost

Tangible fixed assets for use by the charity are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Taxation

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

Fund accounting

Unrestricted funds comprise of amounts donated to the charity for general use, fundraising income and fee income which can be used in accordance with the charitable objectives at the discretion of the trustees.

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

All income and expenditure is shown on the Statement of Financial Activities.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

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

Second Chance Headway Centre

Notes to the Financial Statements - continued for the Year Ended 31 December 2022

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	20,779	26,978
Legacies	-	16,747
Grants	<u>232,934</u>	<u>100,769</u>
	<u>253,713</u>	<u>144,494</u>

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Big Lottery Fund Grant	106,732	81,621
Livewell Grant	6,262	7,648
Covid Business Support Grant	-	11,500
Mental Health Alliance	116,361	-
Screwfix Foundation	<u>3,579</u>	<u>-</u>
	<u>232,934</u>	<u>100,769</u>

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising events	<u>13,030</u>	<u>700</u>

4. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	<u>758</u>	<u>395</u>

Second Chance Headway Centre

Notes to the Financial Statements - continued for the Year Ended 31 December 2022

5. INCOME FROM CHARITABLE ACTIVITIES

		2022	2021
	Activity	£	£
Fees	Provision of day care services	204,185	168,077
CJRS Grants	Provision of day care services	-	24,255
		<u>204,185</u>	<u>192,332</u>

6. RAISING FUNDS

Raising donations and legacies

	2022	2021
	£	£
Rent	31,295	23,000
Rates and water	698	2,233
Insurance	2,497	2,304
Light and heat	4,802	4,260
Telephone and internet	2,167	2,182
Postage and advertising	4,024	735
Sundry expenses	1,713	833
Stationery and office supplies	2,191	1,860
Cleaning	1,460	1,723
Repairs and renewals	22,247	10,188
Depreciation	1,283	2,122
Bank charges	-	127
	<u>74,377</u>	<u>51,567</u>

Other trading activities

	2022	2021
	£	£
Fund raising expenses	<u>8,536</u>	<u>187</u>
Aggregate amounts	<u>82,913</u>	<u>51,754</u>

Second Chance Headway Centre

Notes to the Financial Statements - continued for the Year Ended 31 December 2022

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8) £	Support costs (see note 9) £	Totals £
Provision of day care services	<u>431,511</u>	<u>10,101</u>	<u>441,612</u>

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022 £	2021 £
Staff costs	416,390	359,890
Games, equipment and activities	4,699	1,161
Volunteers travelling expenses	5,809	4,484
Occupational therapy costs	<u>4,613</u>	<u>5,017</u>
	<u>431,511</u>	<u>370,552</u>

9. SUPPORT COSTS

	Other £	Governance costs £	Totals £
Provision of day care services	<u>1,999</u>	<u>8,102</u>	<u>10,101</u>

10. NET INCOME/(EXPENDITURE)

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

	2022 £	2021 £
Depreciation - owned assets	1,283	2,122
Rent	<u>31,295</u>	<u>23,000</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

Second Chance Headway Centre

Notes to the Financial Statements - continued for the Year Ended 31 December 2022

12. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2022	2021
Direct supervision and activities	13	11
Management and administration	<u>4</u>	<u>4</u>
	<u>17</u>	<u>15</u>

No employees received emoluments in excess of £60,000.

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	55,225	89,269	144,494
Charitable activities			
Provision of day care services	192,332	-	192,332
Other trading activities	700	-	700
Investment income	<u>387</u>	<u>8</u>	<u>395</u>
Total	<u>248,644</u>	<u>89,277</u>	<u>337,921</u>
EXPENDITURE ON			
Raising funds	47,252	4,502	51,754
Charitable activities			
Provision of day care services	<u>224,844</u>	<u>154,409</u>	<u>379,253</u>
Total	<u>272,096</u>	<u>158,911</u>	<u>431,007</u>
NET INCOME/(EXPENDITURE)	(23,452)	(69,634)	(93,086)
Transfers between funds	<u>(10,000)</u>	<u>10,000</u>	<u>-</u>
Net movement in funds	(33,452)	(59,634)	(93,086)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>355,935</u>	<u>144,738</u>	<u>500,673</u>
TOTAL FUNDS CARRIED FORWARD	<u>322,483</u>	<u>85,104</u>	<u>407,587</u>

Second Chance Headway Centre

Notes to the Financial Statements - continued for the Year Ended 31 December 2022

14. TANGIBLE FIXED ASSETS

	Short leasehold £	Fixtures & equipment £	Computers and other equipment £	Totals £
COST				
At 1 January 2022 and 31 December 2022	<u>26,019</u>	<u>29,433</u>	<u>9,562</u>	<u>65,014</u>
DEPRECIATION				
At 1 January 2022	24,377	23,351	9,401	57,129
Charge for year	<u>261</u>	<u>861</u>	<u>161</u>	<u>1,283</u>
At 31 December 2022	<u>24,638</u>	<u>24,212</u>	<u>9,562</u>	<u>58,412</u>
NET BOOK VALUE				
At 31 December 2022	<u>1,381</u>	<u>5,221</u>	<u>-</u>	<u>6,602</u>
At 31 December 2021	<u>1,642</u>	<u>6,082</u>	<u>161</u>	<u>7,885</u>

There were no capital commitments, either authorised, or contracted for, at the balance sheet date.

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	19,625	21,734
Prepayments and accrued income	<u>7,263</u>	<u>5,711</u>
	<u>26,888</u>	<u>27,445</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	1,720	505
Social security and other taxes	7,728	6,994
Accruals and deferred income	<u>25,289</u>	<u>1,409</u>
	<u>34,737</u>	<u>8,908</u>

Second Chance Headway Centre

Notes to the Financial Statements - continued for the Year Ended 31 December 2022

17. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2022 £	2021 £
Within one year	29,220	18,000
Between one and five years	74,327	72,000
In more than five years	-	9,000
	<u>103,547</u>	<u>99,000</u>

18. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	322,483	(42,312)	9,067	289,238
Restricted funds				
Property Purchase Fund	16,000	-	(16,000)	-
Big Lottery Fund	69,104	(5,257)	1,661	65,510
Livewell Fund	-	(201)	201	-
Mental Health Alliance - Carers	-	(1,414)	1,414	-
Mental Health Alliance - Nurse Clinic	-	-	-	-
Screwfix Foundation	-	(3,452)	3,452	-
	<u>-</u>	<u>(205)</u>	<u>205</u>	<u>-</u>
	<u>85,104</u>	<u>(10,527)</u>	<u>(9,067)</u>	<u>65,510</u>
TOTAL FUNDS	<u>407,587</u>	<u>(52,839)</u>	<u>-</u>	<u>354,748</u>

Second Chance Headway Centre

Notes to the Financial Statements - continued for the Year Ended 31 December 2022

18. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	238,586	(280,898)	(42,312)
Restricted funds			
Big Lottery Fund	106,898	(112,153)	(5,257)
Livewell Fund	6,262	(6,463)	(201)
Mental Health Alliance - Carers	34,338	(35,752)	(1,414)
Mental Health Alliance - Nurse Clinic			
	32,379	(35,831)	(3,452)
Screwfix Foundation	3,579	(3,784)	(205)
Mental Health Alliance - Community mental health intervention			
	<u>49,644</u>	<u>(49,644)</u>	<u>-</u>
	<u>233,100</u>	<u>(243,627)</u>	<u>(10,527)</u>
TOTAL FUNDS	<u>471,686</u>	<u>(524,525)</u>	<u>(52,839)</u>

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General fund	345,935	(34,952)	11,500	322,483
Covid Business Support Fund	<u>10,000</u>	<u>11,500</u>	<u>(21,500)</u>	<u>-</u>
	355,935	(23,452)	(10,000)	322,483
Restricted funds				
Property Purchase Fund	16,000	-	-	16,000
Big Lottery Fund	62,585	(3,481)	10,000	69,104
Coronavirus Community Support Fund	29,501	(29,501)	-	-
George Martin Fund	3,000	(3,000)	-	-
WHDCS Fund	16,381	(16,381)	-	-
Leeds Community Foundation Resilience Fund	<u>17,271</u>	<u>(17,271)</u>	<u>-</u>	<u>-</u>
	<u>144,738</u>	<u>(69,634)</u>	<u>10,000</u>	<u>85,104</u>
TOTAL FUNDS	<u>500,673</u>	<u>(93,086)</u>	<u>-</u>	<u>407,587</u>

Second Chance Headway Centre

Notes to the Financial Statements - continued for the Year Ended 31 December 2022

18. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	237,144	(272,096)	(34,952)
Covid Business Support Fund	<u>11,500</u>	<u>-</u>	<u>11,500</u>
	248,644	(272,096)	(23,452)
Restricted funds			
Big Lottery Fund	81,629	(85,110)	(3,481)
Livewell Fund	7,648	(7,648)	-
Coronavirus Community Support Fund	-	(29,501)	(29,501)
George Martin Fund	-	(3,000)	(3,000)
WHDCS Fund	-	(16,381)	(16,381)
Leeds Community Foundation Resilience Fund	<u>-</u>	<u>(17,271)</u>	<u>(17,271)</u>
	<u>89,277</u>	<u>(158,911)</u>	<u>(69,634)</u>
TOTAL FUNDS	<u><u>337,921</u></u>	<u><u>(431,007)</u></u>	<u><u>(93,086)</u></u>

RESTRICTED FUNDS

Fund Name	Purpose of restriction
Big Lottery Fund	To recruit a small specialist caseworker team to support the charity's work.
Livewell Fund	Funding towards the "Connections" community hub - a facility which provides a safe and welcoming space for peer groups and one to one support.
Mental Health Alliance	Funding for the 'caring for the carers in a pandemic' project.
Mental Health Alliance	Funding for the 'specialist brain injury nurse clinic and community nurse' project.
Mental Health Alliance	Funding for the 'community mental health intervention and support for adults with acquired brain injuries' project.
Screwfix Foundation	Funding towards roof repairs at the charities premises.

Second Chance Headway Centre

Notes to the Financial Statements - continued for the Year Ended 31 December 2022

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

20. POST BALANCE SHEET EVENTS

In late December 2022, the Trustees were informed of a legacy bequeathed to the Charity. The amount of the legacy is currently unknown but is expected to be significant. The legal process is continuing and it is expected that probate will be granted and the distribution received from the Estate in late 2023 or early 2024.

21. COMPANY LIMITED BY GUARANTEE

The company is limited by guarantee and does not have any share capital.

Second Chance Headway Centre

Detailed Statement of Financial Activities for the Year Ended 31 December 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	20,779	26,978
Legacies	-	16,747
Grants	<u>232,934</u>	<u>100,769</u>
	253,713	144,494
Other trading activities		
Fundraising events	13,030	700
Investment income		
Deposit account interest	758	395
Charitable activities		
Fees	204,185	168,077
CJRS Grants	<u>-</u>	<u>24,255</u>
	<u>204,185</u>	<u>192,332</u>
Total incoming resources	471,686	337,921
EXPENDITURE		
Raising donations and legacies		
Rent	31,295	23,000
Rates and water	698	2,233
Insurance	2,497	2,304
Light and heat	4,802	4,260
Telephone and internet	2,167	2,182
Postage and advertising	4,024	735
Sundry expenses	1,713	833
Stationery and office supplies	2,191	1,860
Cleaning	1,460	1,723
Repairs and renewals	22,247	10,188
Depreciation of tangible fixed assets	1,283	2,122
Bank charges	<u>-</u>	<u>127</u>
	74,377	51,567
Other trading activities		
Fund raising expenses	8,536	187
Charitable activities		
Salaries	377,835	322,896
Carried forward	<u>377,835</u>	<u>322,896</u>

This page does not form part of the statutory financial statements

Second Chance Headway Centre

Detailed Statement of Financial Activities for the Year Ended 31 December 2022

	2022 £	2021 £
Charitable activities		
Brought forward	377,835	322,896
Social security	29,045	27,947
Pensions	9,510	9,047
Games, equipment and activities	4,699	1,161
Volunteers travelling expenses	5,809	4,484
Occupational therapy costs	<u>4,613</u>	<u>5,017</u>
	431,511	370,552
Support costs		
Other		
Staff Training	1,999	2,040
Governance costs		
Legal and professional fees	5,192	4,861
Independent examiner's fees	<u>2,910</u>	<u>1,800</u>
	<u>8,102</u>	<u>6,661</u>
Total resources expended	<u>524,525</u>	<u>431,007</u>
Net expenditure	<u><u>(52,839)</u></u>	<u><u>(93,086)</u></u>

This page does not form part of the statutory financial statements

SECOND CHANCE HEADWAY CENTRE

England & Wales - Charity number 1121645

Accounts

REGISTERED COMPANY NUMBER: 05992718 (England and Wales)
REGISTERED CHARITY NUMBER: 1121645

Second Chance Headway Centre

**Report of the Trustees and
Financial Statements**

Year Ended 31 December 2021

SMH Jolliffe Cork Ltd
Chartered Accountants
33 George Street
Wakefield
West Yorkshire
WF1 1LX

Second Chance Headway Centre

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Second Chance Headway Centre

Report of the Trustees for the Year Ended 31 December 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

The Second Chance Headway Centre provides a therapy led day service for adults who are living with acquired or traumatic brain injury (ABI). Our maxim is that "if a life is worth saving, it has to be worth living". The fundamental aim of the charity is to improve the quality of life for adults with ABI as far as possible, subject to their individual circumstances. We provide a professional service, utilising experienced and highly qualified Nurses and Therapists to provide high quality support, delivered in an accessible and family friendly environment. The service deals with a wide range of issues; ABI often results in a life-long set of complex symptoms, including physical disablement, and a wide range of cognitive, emotional, and behavioural difficulties. These in turn can often lead to isolation of the individual, and the breakdown of relationships. Good therapy and rehabilitation can improve the management of symptoms and help in achieving the full potential of people's new circumstances, offering a second chance of living a fulfilling life. The changes that we seek to make reduce the distance between members, their families, and the community in which they live, and improve the participation of members in all aspects of family, social and vocational life.

The Charitable objects of the organisation are:

1. To relieve and rehabilitate individuals living in or near Yorkshire and the Humber who have sustained an acquired brain injury likely to cause significant disability, particularly but not exclusively by:
2. Providing, assisting, and promoting facilities for the provision of their support, enablement, education, training, and welfare; and
3. Advising and supporting carers, family, and friends of individuals.

Achievement of our aims is wholly supportive of our charitable objectives, and our strategies are focussed on those outcomes that provide the best widest possible improvements in our members' lives. But we have a finite resource; simply expressed, we do as much as we can, for as many as we can, making the most efficient use of the facility that we have.

Our strategy for achieving these aims and objectives is to deliver a first-class service to our members and to:

- Promote a wider awareness of our facility and our services
- Educate and train associated organisations in aspects of Brain Injury, so that they know when and how to refer to us, and support us in our aims
- Identify and support partner organisations
- Identify and pursue funding opportunities and facilities support
- Plan and deliver fundraising events

We utilise a range of established therapeutic and clinical measures to assess the improvement in each member's condition and document changes in their circumstances. Each member has a clinical file created and maintained by our Nursing and Therapy staff, which records the sessions attended by the individual, their progress, the therapies and rehabilitation delivered, and the support, training and advice provided to the agencies and organisations involved with the member.

The day centre takes referrals from several statutory services including local GPs and third sector organisations, as well as self-referrals. Adults with brain injuries are assessed, and then advised of the range of support and therapies that may be of benefit to them and allowed to trial a series of sessions. During those trials, the charity assists with the wider aspects of relationships, finances, accommodation, and living circumstances to make the individual as secure as is possible, which enables and supports the therapy sessions when they are started. During the course of those sessions, the individuals are monitored and assessed, and general progress is recorded in their clinical file, along with any other relevant changes. Family members also received support, advice, and assistance during this period.

Second Chance Headway Centre

Report of the Trustees for the Year Ended 31 December 2021

The Casework Service provides specialist support to Adults with Brain injuries, their families, and carers in the community. It is our professional referral pathway service and the project has become embedded into the pathways of several organisations across the district and is receiving high numbers of referrals. The independent assessments and audits describe positive and far-reaching results.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

At the start of 2021, we were still in COVID lockdown and continued to make significant numbers of home visits and provide intensive community support.

By the mid year, as lockdown lifted we reopened with the centre fitted out with Screens and strict cleaning, disinfecting and PPE rules in place. Since lockdown and the subsequent re-opening, the profile of members at the centre has altered. The sessional attendance and provision started at around 25% of previous and almost immediately started slowly to pick up. Attendance was above 50% of previous by the end of the year. The daycentre is presenting many more individual engagements and home visits, and the sessions are fewer and smaller. The return to the centre is slow, but is increasing steadily. The number of members who are opting not to return is exceeded by new member referrals.

The reduced number in sessions has a significant impact on our funding. One to ones and home visits utilise the staff and resources with more time and proportionately less income. This must be considered in context of the critical support being given. The services are being utilised for the members and families with the greatest need.

The casework project has grown and the Trustees agreed to fund an extra casework position to reflect both the increased scope of the project, and our commitment to delivering the service across the district. The new community caseworker will significantly improve the reach and capacity of the service.

We reviewed our policies and procedures, particularly around member management and administration and we have continued the planned development of the administration systems and equipment throughout the year in order to offer a professional and commissionable service.

FINANCIAL REVIEW

Financial position

The COVID pandemic had a significant impact on the financial position. Early in the year, the daycentre had to close to protect the staff and members, and later it reopened with only partial attendance with many members requiring uncharged one to one support or home visits. The furlough support scheme only covered 80% of the salaries, and after reopening the centre operated with significantly reduced contributions from attendance charges. Nevertheless, against that backdrop, with sound financial management and the support of both its staff and volunteers, the financial position at the year-end must be seen as a very sound outcome. The charity provided critical support where required, has endured through the pandemic, and is in a good financial position to rebuild the service in the future.

Principal Funding Sources

The funding sources for the charity are currently by way of the income generated by the sessions, together with grants and donations. The sessional income was severely affected by COVID. We had reduced sessions and reduced numbers in those sessions. This was offset by significant support from the National Lottery, The Mental Health Alliance and Livewell.

Investment Policy

Aside from retaining a prudent amount in reserves each year most of the charity's funds are to be spent in the short term so there are few funds for long term investment. The Committee consider the overall return on the reserves held in long term deposits to be disappointing, but they are secure and similar to other equivalent options. The Committee have considered the interest rates offered by other options, but after considering ease of access, and relatively small amounts available for investment, and the difference between the options, the committee decided to leave the investments with Virgin for this year and reconsider again next year.

Second Chance Headway Centre

Report of the Trustees for the Year Ended 31 December 2021

FINANCIAL REVIEW

Reserves policy

The Committee has examined the charity's requirements for reserves considering the main risks to the organisation and has made two changes to the reserves policy. Previously, the charity had a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be 12 months of the expenditure. The changes in the daycentre operation; the profile of membership because of COVID, the reconstituted groups and sessions, and the service development planning, has led the Management Committee to review that policy.

Firstly, COVID has had such an impact on the monthly income, that a contribution from reserves was needed to meet the working capital requirements of the charity.

Secondly, the charity has produced a development plan to take advantage of changes in the statutory funding arrangements, and the requirements of the forthcoming Brain Injury Bill. The plan calls for commissioning of the charities casework services and is critical in achieving long term resilience for the charity. This will require the charity to invest in some administration and management procedures.

The Management Committee determined that the reserves should now be fixed at an amount that would allow the safe and managed reduction of existing activities, should such extreme circumstances arise. The reserves would cover the costs and salaries of operating a support and charitable service from the connection hub, a figure of £112,000. The Management Committee are confident that at this level the reserves will provide security, while allowing the charity to continue the current activities and to pursue the development and resilience plan.

FUTURE PLANS

The charity plans continuing the activities outlined above in the forthcoming years subject to satisfactory funding arrangements. The mid to long term plan is to obtain statutory commissioning of the Casework and some aspects of the Community Support services and to operate the remaining daycentre, rehabilitation and therapy services from sessional costs, charitable donations, and grants.

The reorganization of the new Integrated Care Boards and Integrated Care Systems will provide the charity with the opportunity to seek commissioning for some of the services. The ICS includes strong support for the involvement of Voluntary and Third Sector organisations in the strategy. The new Acquired Brain Injury Bill will significantly strengthen our case, and will make provision of Brain Injury support into a statutory duty.

We have been collecting attendance and output data from our daycentre and Casework services and recording case studies that will become part of the funding bid in 2022. The casework service is a good fit with the existing statutory bodies and fills the gaps between those provisions. We will be presenting our fully detailed bid for commissioning during the next financial year, with a projected start date during 2023. Our current financial position, together with donations, grants and reserves are projected to take us through to December 2023.

The split between the commissioned services and the daycentre will be a significant development for the charity. The caseworks and community support service would be funded at cost, and the daycentre services and overheads would be reduced making those parts of the service individually self funding.

Second Chance Headway Centre

Report of the Trustees for the Year Ended 31 December 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is both a Company Limited by Guarantee and a registered charity. The Trustees are drawn from the local community and bring a wide range of relevant experience and qualifications. The Board of Trustees is constituted in accordance with the Company Articles and the Trustees become eligible for re-election in accordance with the Articles of Incorporation (each member has voting rights). The Board of Trustees employs a business manager and a clinical manager to run the organisation, and they in turn recruit employees and volunteers. The Trustees delegate the day to day operation of the Charity to the management team, but retain control of overall strategy. They meet with the management team every month to be updated on progress with ongoing projects, review the accounts and discuss any new issues, ideas, or opportunities. There are financial limits, procurement, and recruitment controls in place. For example, staff remuneration is budgeted and proposed by the Business Manager, with a comparison toward a mid-point of the NHS equivalent rates and confirmed by the Trustees at board meetings.

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as the Committee. Under the requirements of the Memorandum and Articles of Association the members of the Committee are elected to serve for a period of two years after which they must be re-elected at the next Annual General Meeting.

All member of the Committee give their time voluntarily and received no benefits from the charity.

The Committee seeks to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body. To enhance the potential pool of trustees, the charity has sought to identify members with personal or professional experience of brain injury to assist the charity.

Business and medical skills are well represented on the Committee. Individuals with specific appropriate skills are approached to be seconded to the Committee, and they may offer themselves for election at the following AGM.

Induction and training of new trustees

Most trustees are already familiar with the practical work of the charity and are encouraged to visit the Centre and maintain familiarity with the facilities and services.

Additionally, new trustees are invited and encouraged to attend meetings to familiarise themselves with the charity and the context within which it operates. These are jointly led by the Chair of the Committee and the operational managers of the charity.

Risk management

The Charity has conducted a review of the major risks to which the charity is exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Significant external risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the centre. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Organisational Structure

The Centre has a Committee who meet monthly and are responsible for the strategic direction and policy of the charity. At present the Committee has seven members from a variety of professional backgrounds relevant to the work of the charity.

A scheme of delegation is in place and day to day responsibility for the provision of the services rest with the management team who have responsibility for the day to day operational management of the Centre, and the Casework Project, with individual supervision of the staff team and also ensuring that the team continue to develop their skills and working practices in line with good practice.

Second Chance Headway Centre

Report of the Trustees for the Year Ended 31 December 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05992718 (England and Wales)

Registered Charity number

1121645

Registered office

Almshouse Lane
Wakefield
West Yorkshire
WF1 1DS

Trustees

Mr P Bourne
Mrs J A Horton
Mrs K Bennison
Mrs L Mills
Mrs C Corbett
Mrs A Richmond
Mr R Caley

Independent Examiner

Jane Crossley FCA
Institute of Chartered Accountants in England and Wales
SMH Jolliffe Cork Ltd
Chartered Accountants
33 George Street
Wakefield
West Yorkshire
WF1 1LX

Approved by order of the board of trustees on 22 September 2022 and signed on its behalf by:

Mr P Bourne - Trustee

Independent Examiner's Report to the Trustees of Second Chance Headway Centre

Independent examiner's report to the trustees of Second Chance Headway Centre ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021.

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 your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of the Institute of Chartered Accountants in England and Wales 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 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.

Jane Crossley FCA
SMH Jolliffe Cork Ltd
Chartered Accountants
33 George Street
Wakefield
West Yorkshire
WF1 1LX

22 September 2022

Second Chance Headway Centre

Statement of Financial Activities for the Year Ended 31 December 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	55,225	89,269	144,494	267,241
Charitable activities	5				
Provision of day care services		192,332	-	192,332	186,573
Other trading activities	3	700	-	700	12,359
Investment income	4	387	8	395	1,761
Total		248,644	89,277	337,921	467,934
EXPENDITURE ON					
Raising funds	6	47,252	4,502	51,754	52,116
Charitable activities	7				
Provision of day care services		224,844	154,409	379,253	349,113
Total		272,096	158,911	431,007	401,229
NET INCOME/(EXPENDITURE)		(23,452)	(69,634)	(93,086)	66,705
Transfers between funds	18	(10,000)	10,000	-	-
Net movement in funds		(33,452)	(59,634)	(93,086)	66,705
RECONCILIATION OF FUNDS					
Total funds brought forward		355,935	144,738	500,673	433,968
TOTAL FUNDS CARRIED FORWARD		322,483	85,104	407,587	500,673

The notes form part of these financial statements

Second Chance Headway Centre

Balance Sheet 31 December 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	14	7,885	-	7,885	10,007
CURRENT ASSETS					
Debtors	15	27,445	-	27,445	19,299
Cash at bank and in hand		<u>296,061</u>	<u>85,104</u>	<u>381,165</u>	<u>485,851</u>
		323,506	85,104	408,610	505,150
CREDITORS					
Amounts falling due within one year	16	(8,908)	-	(8,908)	(14,484)
NET CURRENT ASSETS		<u>314,598</u>	<u>85,104</u>	<u>399,702</u>	<u>490,666</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>322,483</u>	<u>85,104</u>	<u>407,587</u>	<u>500,673</u>
NET ASSETS		<u>322,483</u>	<u>85,104</u>	<u>407,587</u>	<u>500,673</u>
FUNDS	18				
Unrestricted funds				322,483	355,935
Restricted funds				<u>85,104</u>	<u>144,738</u>
TOTAL FUNDS				<u>407,587</u>	<u>500,673</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Second Chance Headway Centre

Balance Sheet - continued

31 December 2021

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

The financial statements were approved by the Board of Trustees and authorised for issue on 22 September 2022 and were signed on its behalf by:

Mr P Bourne - Trustee

The notes form part of these financial statements

Second Chance Headway Centre

Notes to the Financial Statements for the Year Ended 31 December 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Going concern

The financial statements are prepared on the going concern basis which assumes that the charity will continue in operational existence for the foreseeable future.

The charity substantially relies on income from its members, funding from local statutory bodies and grants from other national organisations. The trustees have considered the risks and uncertainties arising from the coronavirus pandemic and are maintaining a constant watching brief on the charity's cashflow, as well as regularly updating budget predictions and financial projects and adapting to new ways of delivering core services to its members.

The trustees believe that in view of the above assessment, the charity's financial statements are appropriately prepared under the going concern basis.

Income

Income is recognised when the charity has entitlement to the funds, any performance attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made to the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102), volunteer time is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Second Chance Headway Centre

Notes to the Financial Statements - continued for the Year Ended 31 December 2021

1. ACCOUNTING POLICIES - continued

Expenditure

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

Tangible fixed assets

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

Short leasehold	- Over the term of the lease
Fixtures & equipment	- 10% on cost
Computers and other equipment	- 25% on cost

Tangible fixed assets for use by the charity are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Taxation

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

Fund accounting

Unrestricted funds comprise of amounts donated to the charity for general use, fundraising income and fee income which can be used in accordance with the charitable objectives at the discretion of the trustees.

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

All income and expenditure is shown on the Statement of Financial Activities.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

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

Second Chance Headway Centre

Notes to the Financial Statements - continued for the Year Ended 31 December 2021

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	26,978	21,315
Legacies	16,747	-
Grants	<u>100,769</u>	<u>245,926</u>
	<u>144,494</u>	<u>267,241</u>

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Big Lottery Fund Grant	81,621	96,152
Livewell Grant	7,648	12,950
Coronavirus Community Support Grant	-	81,990
George Martin Grant	-	3,000
WDHCS Grant	-	17,562
Leeds Community Foundation Resilience Fund Grant	-	24,272
Covid Business Support Grant	<u>11,500</u>	<u>10,000</u>
	<u>100,769</u>	<u>245,926</u>

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising events	<u>700</u>	<u>12,359</u>

4. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	<u>395</u>	<u>1,761</u>

Second Chance Headway Centre

Notes to the Financial Statements - continued for the Year Ended 31 December 2021

5. INCOME FROM CHARITABLE ACTIVITIES

		2021	2020
	Activity	£	£
Fees	Provision of day care services	168,077	102,813
CJRS Grants	Provision of day care services	<u>24,255</u>	<u>83,760</u>
		<u>192,332</u>	<u>186,573</u>

6. RAISING FUNDS

Raising donations and legacies

	2021	2020
	£	£
Rent	23,000	23,000
Rates and water	2,233	660
Insurance	2,304	747
Light and heat	4,260	3,222
Telephone and internet	2,182	2,198
General postage	735	1,146
Sundry expenses	833	96
Stationery and office supplies	1,860	1,727
Cleaning	1,723	1,628
Repairs and renewals	10,188	10,222
Headway - Sundry expenses	-	20
Depreciation	2,122	7,173
Bank charges	<u>127</u>	<u>497</u>
	<u>51,567</u>	<u>52,336</u>

Other trading activities

	2021	2020
	£	£
Fund raising expenses	<u>187</u>	<u>(220)</u>
Aggregate amounts	<u>51,754</u>	<u>52,116</u>

Second Chance Headway Centre

Notes to the Financial Statements - continued for the Year Ended 31 December 2021

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8) £	Support costs (see note 9) £	Totals £
Provision of day care services	<u>370,552</u>	<u>8,701</u>	<u>379,253</u>

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021 £	2020 £
Staff costs	359,890	334,587
Games, equipment and activities	1,161	932
Volunteers travelling expenses	4,484	1,008
Occupational therapy costs	5,017	3,554
Bad debts	-	38
	<u>370,552</u>	<u>340,119</u>

9. SUPPORT COSTS

	Other £	Governance costs £	Totals £
Provision of day care services	<u>2,040</u>	<u>6,661</u>	<u>8,701</u>

10. NET INCOME/(EXPENDITURE)

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

	2021 £	2020 £
Depreciation - owned assets	2,122	7,173
Rent	<u>23,000</u>	<u>23,000</u>

Second Chance Headway Centre

Notes to the Financial Statements - continued for the Year Ended 31 December 2021

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

12. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2021	2020
Direct supervision and activities	11	11
Management and administration	<u>4</u>	<u>4</u>
	<u>15</u>	<u>15</u>

No employees received emoluments in excess of £60,000.

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	31,315	235,926	267,241
Charitable activities			
Provision of day care services	186,573	-	186,573
Other trading activities	12,359	-	12,359
Investment income	<u>1,741</u>	<u>20</u>	<u>1,761</u>
Total	231,988	235,946	467,934
EXPENDITURE ON			
Raising funds	44,151	7,965	52,116
Charitable activities			
Provision of day care services	259,870	89,243	349,113
	<u> </u>	<u> </u>	<u> </u>
Total	304,021	97,208	401,229
	<u> </u>	<u> </u>	<u> </u>
NET INCOME/(EXPENDITURE)	(72,033)	138,738	66,705

Second Chance Headway Centre

Notes to the Financial Statements - continued for the Year Ended 31 December 2021

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Transfers between funds	<u>10,000</u>	<u>(10,000)</u>	-
Net movement in funds	(62,033)	128,738	66,705
RECONCILIATION OF FUNDS			
Total funds brought forward	417,967	16,001	433,968
TOTAL FUNDS CARRIED FORWARD	<u>355,934</u>	<u>144,739</u>	<u>500,673</u>

14. TANGIBLE FIXED ASSETS

	Short leasehold £	Fixtures & equipment £	Computers and other equipment £	Totals £
COST				
At 1 January 2021 and 31 December 2021	<u>26,019</u>	<u>29,433</u>	<u>9,562</u>	<u>65,014</u>
DEPRECIATION				
At 1 January 2021	24,115	22,479	8,413	55,007
Charge for year	<u>262</u>	<u>872</u>	<u>988</u>	<u>2,122</u>
At 31 December 2021	<u>24,377</u>	<u>23,351</u>	<u>9,401</u>	<u>57,129</u>
NET BOOK VALUE				
At 31 December 2021	<u>1,642</u>	<u>6,082</u>	<u>161</u>	<u>7,885</u>
At 31 December 2020	<u>1,904</u>	<u>6,954</u>	<u>1,149</u>	<u>10,007</u>

There were no capital commitments, either authorised, or contracted for, at the balance sheet date.

Second Chance Headway Centre

Notes to the Financial Statements - continued for the Year Ended 31 December 2021

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	21,734	12,383
Prepayments and accrued income	<u>5,711</u>	<u>6,916</u>
	<u>27,445</u>	<u>19,299</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	505	410
Social security and other taxes	6,994	12,019
Accruals and deferred income	<u>1,409</u>	<u>2,055</u>
	<u>8,908</u>	<u>14,484</u>

17. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2021	2020
	£	£
Within one year	18,000	18,000
Between one and five years	72,000	72,000
In more than five years	<u>9,000</u>	<u>27,000</u>
	<u>99,000</u>	<u>117,000</u>

Second Chance Headway Centre

Notes to the Financial Statements - continued for the Year Ended 31 December 2021

18. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General fund	345,935	(34,952)	11,500	322,483
Covid Business Support Fund	<u>10,000</u>	<u>11,500</u>	<u>(21,500)</u>	<u>-</u>
	355,935	(23,452)	(10,000)	322,483
Restricted funds				
Property Purchase Fund	16,000	-	-	16,000
Big Lottery Fund	62,585	(3,481)	10,000	69,104
Coronavirus Community Support Fund	29,501	(29,501)	-	-
George Martin Fund	3,000	(3,000)	-	-
WHDCS Fund	16,381	(16,381)	-	-
Leeds Community Foundation Resilience Fund	<u>17,271</u>	<u>(17,271)</u>	<u>-</u>	<u>-</u>
	<u>144,738</u>	<u>(69,634)</u>	<u>10,000</u>	<u>85,104</u>
TOTAL FUNDS	<u>500,673</u>	<u>(93,086)</u>	<u>-</u>	<u>407,587</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	237,144	(272,096)	(34,952)
Covid Business Support Fund	<u>11,500</u>	<u>-</u>	<u>11,500</u>
	248,644	(272,096)	(23,452)
Restricted funds			
Big Lottery Fund	81,629	(85,110)	(3,481)
Livewell Fund	7,648	(7,648)	-
Coronavirus Community Support Fund	-	(29,501)	(29,501)
George Martin Fund	-	(3,000)	(3,000)
WHDCS Fund	-	(16,381)	(16,381)
Leeds Community Foundation Resilience Fund	<u>-</u>	<u>(17,271)</u>	<u>(17,271)</u>
	<u>89,277</u>	<u>(158,911)</u>	<u>(69,634)</u>
TOTAL FUNDS	<u>337,921</u>	<u>(431,007)</u>	<u>(93,086)</u>

Second Chance Headway Centre

Notes to the Financial Statements - continued for the Year Ended 31 December 2021

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
Unrestricted funds				
General fund	417,967	(82,032)	10,000	345,935
Covid Business Support Fund	-	10,000	-	10,000
	417,967	(72,032)	10,000	355,935
Restricted funds				
Property Purchase Fund	16,000	-	-	16,000
Big Lottery Fund	1	72,584	(10,000)	62,585
Coronavirus Community Support Fund	-	29,501	-	29,501
George Martin Fund	-	3,000	-	3,000
WHDCS Fund	-	16,381	-	16,381
Leeds Community Foundation Resilience Fund	-	17,271	-	17,271
	16,001	138,737	(10,000)	144,738
TOTAL FUNDS	<u>433,968</u>	<u>66,705</u>	<u>-</u>	<u>500,673</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	221,988	(304,020)	(82,032)
Covid Business Support Fund	10,000	-	10,000
	231,988	(304,020)	(72,032)
Restricted funds			
Big Lottery Fund	96,171	(23,587)	72,584
Livewell Fund	12,951	(12,951)	-
Coronavirus Community Support Fund	81,990	(52,489)	29,501
George Martin Fund	3,000	-	3,000
WHDCS Fund	17,562	(1,181)	16,381
Leeds Community Foundation Resilience Fund	24,272	(7,001)	17,271
	235,946	(97,209)	138,737
TOTAL FUNDS	<u>467,934</u>	<u>(401,229)</u>	<u>66,705</u>

Second Chance Headway Centre

Notes to the Financial Statements - continued for the Year Ended 31 December 2021

18. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General fund	417,967	(116,984)	21,500	322,483
Covid Business Support Fund	-	21,500	(21,500)	-
	417,967	(95,484)	-	322,483
Restricted funds				
Property Purchase Fund	16,000	-	-	16,000
Big Lottery Fund	1	69,103	-	69,104
	16,001	69,103	-	85,104
TOTAL FUNDS	<u>433,968</u>	<u>(26,381)</u>	<u>-</u>	<u>407,587</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	459,132	(576,116)	(116,984)
Covid Business Support Fund	21,500	-	21,500
	480,632	(576,116)	(95,484)
Restricted funds			
Big Lottery Fund	177,800	(108,697)	69,103
Livewell Fund	20,599	(20,599)	-
Coronavirus Community Support Fund	81,990	(81,990)	-
George Martin Fund	3,000	(3,000)	-
WHDCS Fund	17,562	(17,562)	-
Leeds Community Foundation Resilience Fund	24,272	(24,272)	-
	325,223	(256,120)	69,103
TOTAL FUNDS	<u>805,855</u>	<u>(832,236)</u>	<u>(26,381)</u>

Second Chance Headway Centre

Notes to the Financial Statements - continued for the Year Ended 31 December 2021

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

20. COMPANY LIMITED BY GUARANTEE

The company is limited by guarantee and does not have any share capital.

Second Chance Headway Centre

Detailed Statement of Financial Activities for the Year Ended 31 December 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	26,978	21,315
Legacies	16,747	-
Grants	<u>100,769</u>	<u>245,926</u>
	144,494	267,241
Other trading activities		
Fundraising events	700	12,359
Investment income		
Deposit account interest	395	1,761
Charitable activities		
Fees	168,077	102,813
CJRS Grants	<u>24,255</u>	<u>83,760</u>
	192,332	186,573
Total incoming resources	337,921	467,934
EXPENDITURE		
Raising donations and legacies		
Rent	23,000	23,000
Rates and water	2,233	660
Insurance	2,304	747
Light and heat	4,260	3,222
Telephone and internet	2,182	2,198
General postage	735	1,146
Sundry expenses	833	96
Stationery and office supplies	1,860	1,727
Cleaning	1,723	1,628
Repairs and renewals	10,188	10,222
Headway - Sundry expenses	-	20
Depreciation of tangible fixed assets	2,122	7,173
Bank charges	<u>127</u>	<u>497</u>
	51,567	52,336

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Second Chance Headway Centre

Detailed Statement of Financial Activities for the Year Ended 31 December 2021

	2021 £	2020 £
Raising donations and legacies		
Other trading activities		
Fund raising expenses	187	(220)
Charitable activities		
Salaries	322,896	301,530
Social security	27,947	24,344
Pensions	9,047	8,713
Games, equipment and activities	1,161	932
Volunteers travelling expenses	4,484	1,008
Occupational therapy costs	5,017	3,554
Bad debts	-	38
	<u>370,552</u>	<u>340,119</u>
Support costs		
Other		
Staff Training	2,040	2,418
Governance costs		
Legal and professional fees	4,861	5,166
Independent examiner's fees	<u>1,800</u>	<u>1,410</u>
	<u>6,661</u>	<u>6,576</u>
Total resources expended	<u>431,007</u>	<u>401,229</u>
Net (expenditure)/income	<u>(93,086)</u>	<u>66,705</u>

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