

**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**

### **Contents of the Financial Statements for the Year Ended 31 December 2021**

---

	<b>Page</b>
<b>Report of the Trustees</b>	<b>1</b>
<b>Independent Examiner's Report</b>	<b>6</b>
<b>Statement of Financial Activities</b>	<b>7</b>
<b>Balance Sheet</b>	<b>8</b>
<b>Notes to the Financial Statements</b>	<b>10</b>
<b>Detailed Statement of Financial Activities</b>	<b>22</b>

---

## **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

		Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
	Notes				
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	55,225	89,269	144,494	267,241
<b>Charitable activities</b>	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
<b>Total</b>		248,644	89,277	337,921	467,934
<b>EXPENDITURE ON</b>					
Raising funds	6	47,252	4,502	51,754	52,116
<b>Charitable activities</b>	7				
Provision of day care services		224,844	154,409	379,253	349,113
<b>Total</b>		272,096	158,911	431,007	401,229
<b>NET INCOME/(EXPENDITURE)</b>		(23,452)	(69,634)	(93,086)	66,705
<b>Transfers between funds</b>	18	(10,000)	10,000	-	-
<b>Net movement in funds</b>		(33,452)	(59,634)	(93,086)	66,705
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		355,935	144,738	500,673	433,968
<b>TOTAL FUNDS CARRIED FORWARD</b>		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 £
<b>FIXED ASSETS</b>					
Tangible assets	14	7,885	-	7,885	10,007
<b>CURRENT ASSETS</b>					
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
<b>CREDITORS</b>					
Amounts falling due within one year	16	(8,908)	-	(8,908)	(14,484)
<b>NET CURRENT ASSETS</b>		<u>314,598</u>	<u>85,104</u>	<u>399,702</u>	<u>490,666</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>322,483</u>	<u>85,104</u>	<u>407,587</u>	<u>500,673</u>
<b>NET ASSETS</b>		<u>322,483</u>	<u>85,104</u>	<u>407,587</u>	<u>500,673</u>
<b>FUNDS</b>	18				
Unrestricted funds				322,483	355,935
Restricted funds				<u>85,104</u>	<u>144,738</u>
<b>TOTAL FUNDS</b>				<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

- 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 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	4	4
	<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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	31,315	235,926	267,241
<b>Charitable activities</b>			
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>
<b>Total</b>	231,988	235,946	467,934
<b>EXPENDITURE ON</b>			
Raising funds	44,151	7,965	52,116
<b>Charitable activities</b>			
Provision of day care services	259,870	89,243	349,113
	<u>304,021</u>	<u>97,208</u>	<u>401,229</u>
<b>Total</b>	304,021	97,208	401,229
<b>NET INCOME/(EXPENDITURE)</b>	(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 £
<b>Transfers between funds</b>	<u>10,000</u>	<u>(10,000)</u>	-
<b>Net movement in funds</b>	(62,033)	128,738	66,705
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<u>417,967</u>	<u>16,001</u>	<u>433,968</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>355,934</u></u>	<u><u>144,739</u></u>	<u><u>500,673</u></u>

#### 14. TANGIBLE FIXED ASSETS

	Short leasehold £	Fixtures & equipment £	Computers and other equipment £	Totals £
<b>COST</b>				
At 1 January 2021 and 31 December 2021	<u>26,019</u>	<u>29,433</u>	<u>9,562</u>	<u>65,014</u>
<b>DEPRECIATION</b>				
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>
<b>NET BOOK VALUE</b>				
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**

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

**16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

**17. LEASING AGREEMENTS**

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

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Within one year	<b>18,000</b>	18,000
Between one and five years	<b>72,000</b>	72,000
In more than five years	<b><u>9,000</u></b>	<u>27,000</u>
	<b><u>99,000</u></b>	<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 £
<b>Unrestricted funds</b>				
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
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<u><u>500,673</u></u>	<u><u>(93,086)</u></u>	<u><u>-</u></u>	<u><u>407,587</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
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)
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<u><u>337,921</u></u>	<u><u>(431,007)</u></u>	<u><u>(93,086)</u></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 £
<b>Unrestricted funds</b>				
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
<b>Restricted funds</b>				
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
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	221,988	(304,020)	(82,032)
Covid Business Support Fund	10,000	-	10,000
	231,988	(304,020)	(72,032)
<b>Restricted funds</b>			
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
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
General fund	417,967	(116,984)	21,500	322,483
Covid Business Support Fund	-	21,500	(21,500)	-
	417,967	(95,484)	-	322,483
<b>Restricted funds</b>				
Property Purchase Fund	16,000	-	-	16,000
Big Lottery Fund	1	69,103	-	69,104
	16,001	69,103	-	85,104
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	459,132	(576,116)	(116,984)
Covid Business Support Fund	21,500	-	21,500
	480,632	(576,116)	(95,484)
<b>Restricted funds</b>			
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
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	26,978	21,315
Legacies	16,747	-
Grants	<u>100,769</u>	<u>245,926</u>
	144,494	267,241
<b>Other trading activities</b>		
Fundraising events	700	12,359
<b>Investment income</b>		
Deposit account interest	395	1,761
<b>Charitable activities</b>		
Fees	168,077	102,813
CJRS Grants	<u>24,255</u>	<u>83,760</u>
	<u>192,332</u>	<u>186,573</u>
<b>Total incoming resources</b>	337,921	467,934
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
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

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 2021

	2021 £	2020 £
<b>Raising donations and legacies</b>		
<b>Other trading activities</b>		
Fund raising expenses	187	(220)
<b>Charitable activities</b>		
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
	<b>370,552</b>	<b>340,119</b>
<b>Support costs</b>		
<b>Other</b>		
Staff Training	2,040	2,418
<b>Governance costs</b>		
Legal and professional fees	4,861	5,166
Independent examiner's fees	1,800	1,410
	<b>6,661</b>	<b>6,576</b>
Total resources expended	<b>431,007</b>	<b>401,229</b>
<b>Net (expenditure)/income</b>	<b>(93,086)</b>	<b>66,705</b>

This page does not form part of the statutory financial statements