

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.

**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>

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