

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

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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 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**

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**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**

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**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**

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**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**

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**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**

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**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 stroke extending to the right.

Ms J A Horton - Trustee



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

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**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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	207,148	204,095	411,243	195,697
<b>Charitable activities</b>					
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>
<b>Total</b>		<u>473,413</u>	<u>204,181</u>	<u>677,594</u>	<u>439,476</u>
<b>EXPENDITURE ON</b>					
Raising funds	6	73,027	5,198	78,225	71,654
<b>Charitable activities</b>					
Provision of day care services	7	<u>323,472</u>	<u>169,585</u>	<u>493,057</u>	<u>480,167</u>
<b>Total</b>		<u>396,499</u>	<u>174,783</u>	<u>571,282</u>	<u>551,821</u>
<b>NET INCOME/(EXPENDITURE)</b>					
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>
<b>Net movement in funds</b>		<b>75,901</b>	<b>30,411</b>	<b>106,312</b>	<b>(112,345)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>242,351</u>	<u>52</u>	<u>242,403</u>	<u>354,748</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><b>318,252</b></u>	<u><b>30,463</b></u>	<u><b>348,715</b></u>	<u><b>242,403</b></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 £
<b>FIXED ASSETS</b>					
Tangible assets	14	4,358	-	4,358	5,480
<b>CURRENT ASSETS</b>					
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
<b>CREDITORS</b>					
Amounts falling due within one year	16	(33,924)	(45,847)	(79,771)	(25,193)
<b>NET CURRENT ASSETS</b>		<u>313,894</u>	<u>30,463</u>	<u>344,357</u>	<u>236,923</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>318,252</u>	<u>30,463</u>	<u>348,715</u>	<u>242,403</u>
<b>NET ASSETS</b>		<u>318,252</u>	<u>30,463</u>	<u>348,715</u>	<u>242,403</u>
<b>FUNDS</b>	18				
Unrestricted funds				318,252	242,351
Restricted funds				<u>30,463</u>	<u>52</u>
<b>TOTAL FUNDS</b>				<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**

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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 £
<b>Cash flows from operating activities</b>			
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>
<b>Cash flows from investing activities</b>			
Interest received		<u>2,338</u>	<u>1,342</u>
Net cash provided by investing activities		<u>2,338</u>	<u>1,342</u>
		<hr/>	<hr/>
<b>Change in cash and cash equivalents in the reporting period</b>		<b>155,655</b>	<b>(127,129)</b>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>228,866</u>	<u>355,995</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<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	<u>54,578</u>	<u>(9,544)</u>
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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	13,143	182,554	195,697
<b>Charitable activities</b>			
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>
<b>Total</b>	<u>256,719</u>	<u>182,757</u>	<u>439,476</u>
<b>EXPENDITURE ON</b>			
Raising funds	48,434	23,220	71,654
<b>Charitable activities</b>			
Provision of day care services	<u>320,832</u>	<u>159,335</u>	<u>480,167</u>
<b>Total</b>	<u>369,266</u>	<u>182,555</u>	<u>551,821</u>
<b>NET INCOME/(EXPENDITURE)</b>	(112,547)	202	(112,345)
Transfers between funds	<u>65,660</u>	<u>(65,660)</u>	<u>-</u>
<b>Net movement in funds</b>	(46,887)	(65,458)	(112,345)
<b>RECONCILIATION OF FUNDS</b>			
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 £
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>242,351</u>	<u>52</u>	<u>242,403</u>

**14. TANGIBLE FIXED ASSETS**

	Short leasehold £	Fixtures & equipment £	Computers and other equipment £	Totals £
<b>COST</b>				
At 1 January 2024 and 31 December 2024	<u>26,019</u>	<u>29,433</u>	<u>9,562</u>	<u>65,014</u>
<b>DEPRECIATION</b>				
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>
<b>NET BOOK VALUE</b>				
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 £
<b>Unrestricted funds</b>				
General fund	242,351	76,914	(1,013)	318,252
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	473,413	(396,499)	76,914
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
General fund	289,238	(112,547)	65,660	242,351
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	256,719	(369,266)	(112,547)
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<u>439,476</u>	<u>(551,821)</u>	<u>(112,345)</u>



18. MOVEMENT IN FUNDS - continued

**RESTRICTED FUNDS**

<b>Fund Name</b>	<b>Purpose of restriction</b>
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	<ul style="list-style-type: none"> <li>- Funding for the 'caring for the carers in a pandemic' project.</li> <li>- Funding for the 'specialist brain injury nurse clinic and community nurse project.</li> <li>- Funding for the 'community mental health intervention and support for adults with acquired brain injuries' project.</li> <li>- Funding for the 'clinical support day centre' and the 'connections-community support hubs' projects.</li> <li>- Funding towards the discharge support casework team running costs.</li> </ul>
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.