

**Headway Salisbury And South Wiltshire Limited**  
**(A company limited by guarantee)**

**Report of the Trustees and Financial Statements**

**for the Year Ended 31 December 2020**

**Charity No: 1137281**  
**Company No: 07295941**

**Headway Salisbury And South Wiltshire Limited**  
**(A company limited by guarantee)**

**Index to the Financial Statements**

**For the year ended 31 December 2020**

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# Headway Salisbury And South Wiltshire Limited

## Legal and Administrative Details

For the year ended 31 December 2020

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### TRUSTEES OF THE CHARITY

Thomas Patrick Guy Hartigan	
Patricia Alton	- appointed 1 April 2021
Hannah Louise Carr	
Renaud Laurent Clarke	
Neil David Elliott	
Richard John Elliott	
Catherine Frances Flloyd	
Nicholas Darren Jones	
Sarah Louise Ransome	- resigned 4 January 2021
Nichola Jane Shellum	- resigned 1 April 2020
Joanna Rachel Throp	- resigned 23 July 2020

**COMPANY NUMBER: 07295941**

**REGISTERED CHARITY NUMBER: 1137281**

### OPERATIONAL ADDRESS AND REGISTERED OFFICE

Fisherton House  
Fountain Way  
Wilton Road  
Salisbury  
SP2 7FD

### INDEPENDENT EXAMINER

Emma Hayes  
Strawberry Haze Bookkeeping  
Elmcot, The Green, Laverstock, Salisbury, SP1 1QS

**Report of the Trustees**

**For the year ended 31 December 2020**

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The Trustees (who are also directors of the company for the purposes of company law) present their report together with the financial statements for the year ended 31 December 2020.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Constitution**

The charity is incorporated and registered with the Charity Commission. It was established on 11 June 2010 under a Memorandum of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

**The Appointment of Trustees**

The Trustees are as shown on page 1.

The company may vary the number of members by way of ordinary resolution and may also determine in what rotation members are required to retire from office. Existing directors undertake a selection process to ensure the broad mix of skills provided by the directors is maintained.

**OBJECTIVES AND ACTIVITIES**

The principal activity of the Trust aims to promote understanding and awareness of all aspects of brain injury; and to provide information, support and services to people with a brain injury, their family and friends.

**Risk**

The charity regularly reviews and assesses the risks it faces in all areas of its work and plans for the management of those risks.

**Public benefit**

When planning their charity's activities, the charity trustees have regarded the Charity Commission's guidance on public benefit.

**Activities achieving objectives**

In line with the charity's articles of association, good steps have been made to assist and relieve persons who have suffered from a brain injury and to help their families, carers and other related professionals by offering regular meetings and assistance.

**ACHIEVEMENTS AND PERFORMANCE**

In common with many other small charities, the charity has faced significant financial challenges in 2020. However, it continues to perform satisfactorily from a financial perspective and is currently in a stable financial position. The charity remains reliant upon grants, sponsorships, donations and fundraising events. The trustees recognise the need to maintain a good level of reserves to support the continuation of services for our users. They also recognise the need to maintain close monitoring of the charity's financial circumstances and the essential requirement to respond promptly to any significant financial changes or funding alteration which may impact upon key services. Further fundraising remains a fundamental objective throughout the next financial year to ensure the continuity of services.

# Headway Salisbury And South Wiltshire Limited

## Report of the Trustees

For the year ended 31 December 2020

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### FINANCIAL REVIEW

The charity's total incoming resources for the year amounted to £35,866 from which £31,683 was expended to leave a surplus of £4,183.

### Reserves Policy

The trustees continue to have strive to generate free reserves to support the continuation of services for our users and the employment of a service manager. At the 31 December 2020 the charity held free reserves of £14,710.

### PLANS FOR FUTURE PERIODS

The charity will continue with its services and maintain its objective to develop future income streams.

### RESPONSIBILITIES OF THE TRUSTEES

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year.

In preparing those financial statements;

- the Trustees are required to select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with applicable law and regulations. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 21 September 2021 and signed on its behalf by:

Nicholas Darren Jones  
Trustee

## **Independent Examiner's Report to the Trustees of**

### **Headway Salisbury And South Wiltshire Limited**

**For the year ended 31 December 2020**

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I report on the accounts of the charity for the period ended 31 December 2020 which are set out on pages 5 to 10.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

#### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Emma Hayes  
Strawberry Haze Bookkeeping  
Elmcot, The Green, Laverstock, Salisbury, SP1 1QS

Dated: 28 September 2021

# Headway Salisbury And South Wiltshire Limited

## Statement of Financial Activities

For the year ended 31 December 2020

	Note	Unrestricted £	Restricted £	Year to 31.12.20 £	Year to 31.12.19 £
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds:</b>					
<b>Voluntary income</b>					
Grants	2	2,280	25,476	27,756	11,194
Donations		2,055	39	2,094	4,124
Sponsorship		-	-	-	-
		<u>4,335</u>	<u>25,515</u>	<u>29,850</u>	<u>15,318</u>
<b>Activities for generating funds</b>					
Fundraising events		2,258	-	2,258	3,242
Charitable activities		3,758	-	3,758	11,100
<b>Investment income</b>					
		-	-	-	-
<b>TOTAL INCOMING RESOURCES</b>		<u>10,351</u>	<u>25,515</u>	<u>35,866</u>	<u>29,660</u>
<b>RESOURCES EXPENDED</b>					
<b>Costs of generating funds:</b>					
Costs of generating voluntary income		552	-	552	1,294
<b>Cost of charitable activities</b>	3	29,984	-	29,984	45,257
<b>Governance costs</b>					
Payroll fees		332	-	332	481
Professional and legal fees		496	-	496	150
Insurance		319	-	319	274
<b>TOTAL RESOURCES EXPENDED</b>		<u>31,683</u>	<u>-</u>	<u>31,683</u>	<u>47,456</u>
<b>Net Incoming/(Outgoing) Resources</b>		(21,332)	25,515	4,183	(17,796)
<b>Transfers between funds</b>		16,319	(16,319)	-	-
<b>Net Incoming/(Outgoing) Resources before other recognised gains and losses</b>		<u>(5,013)</u>	<u>9,196</u>	<u>4,183</u>	<u>(17,796)</u>
<b>Net movement in funds for the year</b>		<u>(5,013)</u>	<u>9,196</u>	<u>4,183</u>	<u>(17,796)</u>
Total funds at 1 January 2020		19,839	4,244	24,083	41,879
<b>Total funds at 31 December 2020</b>		<u>14,826</u>	<u>13,440</u>	<u>28,266</u>	<u>24,083</u>

There were no recognised gains and losses other than those shown in the above Statement of Financial Activities.

**Headway Salisbury And South Wiltshire Limited**  
**(Company number: 07295941)**

**Balance sheet**

**As at 31 December 2020**

		2020		2019	
		£	£	£	£
	Notes				
<b>Tangible fixed assets</b>					
Fixtures and fittings	6		116		154
			116		154
<b>Current assets</b>					
Debtors	7	-		1,000	
Cash at bank & in hand		29,228		23,717	
		29,228		24,717	
<b>Creditors: amounts falling due within one year</b>	8	(1,078)		(788)	
<b>Net current assets</b>			28,150		23,929
<b>Net assets</b>			28,266		24,083
<b>The Funds of the Charity</b>					
<b>Unrestricted Funds:</b>					
General Fund	9		14,826		19,839
<b>Restricted Funds</b>	9		13,440		4,244
<b>Total Funds</b>	10		28,266		24,083

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss 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 company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Trustees on 21 September 2021 and signed on their behalf by:

Nicholas Darren Jones  
Trustee



## 1. Accounting policies

(a) The accounts have been prepared in accordance with 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 (FRS102) (effective 1 January 2019) and in accordance with the Companies Act 2006.

Reconciliation with previous Generally Accepted Accounting Practice:

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. The policies applied under the charity's previous accounting framework are not materially different to FRS 102 and have not impacted on the charity's funds. Consequently, no restatement has been required.

(b) **Incoming resources** are received by way of grants, donations and gifts. The value of services provided by volunteers has not been included. All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed.

(c) **Incoming resources from grants** are recognised in line with predetermined schedules of expenditure.

(d) **Resources expended** are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered. Donations are made only when they meet the objects of the charity. Support costs are deemed to be attributable to Charitable Expenditure only.

### (e) Fund accounting

Funds held by the charity are:

*Unrestricted funds* - These are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

*Restricted funds* - These are funds to be used for specific purposes at the request of the donor.

### (f) Depreciation

Individual fixed assets are capitalised at cost. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and Fittings	- 25% on reducing balance
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### (g) Stocks

Stock is included at the lower of cost or net realisable value.

### (h) Operating leases

Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease.

### (i) Pension costs

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

### (j) Cash flow

The financial statements do not include a cash flow statement because the charity, as a small reporting entity, is exempt from the requirement to prepare such a statement under Financial Reporting Standard 1: Cash Flow Statements.

# Headway Salisbury And South Wiltshire Limited

## Notes to the Financial Statements

For the year ended 31 December 2020

### 2. Grants

	Unrestricted	Restricted	Year to 31.12.20	Year to 31.12.19
	£	£	£	£
Christadelphian Samaritan Fund	-	-	-	400
Community Foundation Wiltshire	-	5,000	5,000	5,000
Elias De Derham Lodge	-	-	-	200
Groundwork UK	500	-	500	250
Henry Foundation	-	1,800	1,800	-
Magic Little Grants	-	-	-	500
Matthew Wrightson Charitable Trust	-	-	-	500
National Lottery Awards For All	-	7,946	7,946	-
Percy Bilton Trust	150	-	150	-
Peter Harrison Foundation	-	750	750	-
Ray Harris Charitable Trust	-	-	-	1,000
RBS Skills Fund	-	-	-	474
Rowan Bentall Charitable Trust	-	-	-	250
Salisbury City Council	1,630	-	1,630	1,870
Stella Symons Trust	-	-	-	250
The Edward Gostling Foundation	-	1,500	1,500	-
The Queen's Club Foundation	-	480	480	-
Wiltshire Coucil - COVID-19 support grants	-	8,000	8,000	-
The Walter Guinness Charitable Trust	-	-	-	500
	<u>2,280</u>	<u>25,476</u>	<u>27,756</u>	<u>11,194</u>

### 3. Charitable activities expenditure

	Unrestricted	Restricted	Year to 31.12.20	Year to 31.12.19
	£	£	£	£
IT and website costs	101	-	101	600
Staff training	300	-	300	-
Miscellaneous	4	-	4	-
Print, Post & Stationery	261	-	261	1,341
Telephone	610	-	610	670
Travel Costs	1,025	-	1,025	3,172
Subscriptions	40	-	40	136
Rent, room hire and storage	3,210	-	3,210	7,889
Wages and salaries	21,722	-	21,722	28,281
Group activities equipment and consumables	772	-	772	807
Outsourced activities	1,901	-	1,901	2,310
Depreciation	38	-	38	51
	<u>29,984</u>	<u>-</u>	<u>29,984</u>	<u>45,257</u>

# Headway Salisbury And South Wiltshire Limited

## Notes to the Financial Statements

For the year ended 31 December 2020

### 4. Net incoming resources for the period

	Year to 31.12.20	Year to 31.12.19
	£	£
This is stated after charging:		
Accountancy fee	175	150
Depreciation	38	51
	<u>213</u>	<u>201</u>

Trustees did not receive any remuneration, benefits in kind nor expenses for 2020 or 2019.

### 5. Taxation

The charity is exempt from tax on its charitable activities per sections 521 to 536 of ITA 2007. Because of its current activities Headway Salisbury And South Wiltshire Limited is not registered for VAT and therefore cannot recover VAT on its expenses.

### 6. Tangible assets

	Fixtures & fittings	Total
	£	£
<b>Cost:</b>		
At 1 January 2020	1,000	1,000
Additions	-	-
At 31 December 2020	<u>1,000</u>	<u>1,000</u>
<b>Depreciation:</b>		
At 1 January 2020	846	846
Charge for year	38	38
On disposals	-	-
At 31 December 2020	<u>884</u>	<u>884</u>
<b>Net book values:</b>		
At 31 December 2020	<u>116</u>	<u>116</u>
At 31 December 2019	<u>154</u>	<u>154</u>

### 7. Debtors

	Unrestricted	Restricted	Year to 31.12.20	Year to 31.12.19
	£	£	£	£
Prepayments	-	-	-	1,000
	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,000</u>

# Headway Salisbury And South Wiltshire Limited

## Notes to the Financial Statements

For the year ended 31 December 2020

### 8. Creditors: amounts falling due within one year

	Unrestricted	Restricted	Year to 31.12.20	Year to 31.12.19
	£	£	£	£
PAYE & NIC's	259	-	259	238
Other creditors	500	-	500	500
Accruals	319	-	319	50
	<u>1,078</u>	<u>-</u>	<u>1,078</u>	<u>788</u>

### 9. Movement in Funds

<u>Unrestricted funds</u>	At 1.01.2020 £	Incoming Resources & Transfers £	Outgoing Expenditure & Transfers £	At 31.12.2020 £
General Fund	19,839	10,351	(15,364)	14,826
<b>Total unrestricted funds</b>	<u>19,839</u>	<u>10,351</u>	<u>(15,364)</u>	<u>14,826</u>
<u>Restricted funds</u>	At 1.01.2020 £	Incoming Resources & Transfers £	Outgoing Expenditure & Transfers £	At 31.12.2020 £
Service manager and core cost fund	-	20,946	(10,120)	10,826
Music project	678	-	(501)	177
Headsmart Sponsorship	3,034	3,300	(5,494)	840
Headsmart Group - sports	-	750	(180)	570
Walking Tennis project	-	519	(24)	495
Young Adults Support Group project	532	-	-	532
<b>Total restricted funds</b>	<u>4,244</u>	<u>25,515</u>	<u>(16,319)</u>	<u>13,440</u>

Grants have been received with specific purposes attached to them and they have been allocated above according to the project or activity they are intended for use.

### 10. Analysis of net assets between funds

	Fixed assets £	Net current assets £	Total £
Restricted funds	-	13,440	13,440
Unrestricted funds	116	14,710	14,826
Net assets at the end of the year	<u>116</u>	<u>28,150</u>	<u>28,266</u>

### 11. Related parties

During the year, no Trustees (2019: none) received any expenses (2019: none). Neither the Trustees nor persons connected with them received any remuneration from the charity for their services as Trustees.