

**Charity registration number 1144388**

**Company registration number 07669175 (England and Wales)**

**HEADWAY CENTRAL LANCASHIRE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

# HEADWAY CENTRAL LANCASHIRE

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Ms S J Charnley	
	Mr B Rutledge	
	Ms C Carthy	
	Mr A Lilley	
	Mr C Lopez	
	Ms L Goodram	
	Ms K Wilding	
	Mr T Hart	
	Mr Andrew Lilley	(Appointed 30 September 2023)
<b>Secretary</b>	Mr T Hart	
<b>Charity number</b>	1144388	
<b>Company number</b>	07669175	
<b>Registered office</b>	Heartbeat Centre Preston North End Sir Tom Finney Way Preston PR1 6PA	
<b>Accountants</b>	Topping Partnership Incom House Waterside Trafford Park Manchester M17 1WD	

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# HEADWAY CENTRAL LANCASHIRE

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# HEADWAY CENTRAL LANCASHIRE

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) *FOR THE YEAR ENDED 30 JUNE 2023*

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The trustees, some of whom are also directors for the purposes of company law, present their report and the financial statements for the charity for the year ended 30 June 2023.

The trustees who acted as directors during the year were:

Ms S J Charnley  
Mr B Rutledge  
Ms C Carthy  
Mr A Lilley  
Mr C Lopez  
Mr L Goodram  
Ms K Wilding  
Mr T Hart

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016)

### **Objectives and activities**

The charity's objects are:

- To relieve persons who are resident in the area of Preston and Chorley, Lancashire, who have suffered a brain injury, their families, carers and other related professionals, by the provision of information, services and facilities.
- To advance the education of the public in all aspects relating to brain injury and its prevention.

The Trustees when deciding in the Charity's activities for the year, are mindful of the Charity Commissions guidance on public benefit. The Charity is to support people affected by head injuries and their families regardless of gender, faith or personal circumstances. The Charity wishes itself to be a facility through which people can share life experiences and by which their lives can be enriched.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's objectives and in planning future activities.



# HEADWAY CENTRAL LANCASHIRE

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

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### Achievements and performance

The Trustees are pleased with the results for the year 2022 - 2023.

The Charity provided a range of services and support to adults with an acquired brain injury (ABI) and after a major trauma injury, their families, carers and supporters.

- Services included:  
Hospital patient service four days per week for adults with a neurological diagnosis and a major trauma diagnosis. During the reporting period we supported 1528 families.
- Community services included 36 Drop Ins and Activity Days.
- 12 walking groups were organised in the Central Lancashire area, 50 exercise classes supported by a trained cardiac and stroke tutor were held at the charity offices.
- One to one appointments were offered at the office.

The advice and information service providing welfare benefits assistance, legal advice, employment support and debt advice was delivered via telephone, virtually and face to face.

Six staff were operational during this period. We had 18 volunteers working across all our services and two student placements from Edge Hill University spent 12 weeks with our charity.

Fundraising events included: Charity Golf Days, The Sapphire Ball and Charity Lunches.

Grants in payment during this period included:

- The National Lottery Community Fund – Major Trauma Patient Support Service.
- The National Lottery Community Fund – Headinto your community.
- Leathersellers grant

The Trustees are grateful for all donations and funds raised and wish to thank individuals who continued to support the charity. Thanks also to players of the charity weekly lottery which provides a small regular income.

The Trustees are appreciative of the dedication of the volunteers and staff team who continue to provide an excellent service to adults with acquired brain injury and after major trauma.

### Financial review

The Trustees are pleased with the results for the year.

At the start of the year reserves were £168,552 and following a movement in funds of - £2,691, the reserves at the end of the year are £165,861.

A Financial Reserves formal policy remains in place to maintain at least a six-month level of reserves, and the Trustees are conscious of their responsibilities and monitor the level of reserves to ensure the charity can meet its liabilities. Overarching risks are discussed at regular Trustee and Directors' Board meetings and where considered necessary appropriate professional advice is obtained where they perceive this is required for a specific risk or a particularly high risk.

The Trustees would like to express thanks to Toppings Partnership for their support of the charity since 2010 by providing a monthly payroll service, annual accounts and regular financial updates.

# HEADWAY CENTRAL LANCASHIRE

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 30 JUNE 2023*

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### **Plans for future periods**

The Trustees intend to continue to provide relief to persons who have suffered brain injuries and major trauma injuries, their families, and carers through the provision of services according to the charity's objectives in the future year.

#### **Aims:**

To relieve persons who are resident in the area of Central Lancashire, who have suffered a brain injury, their families, carers and other related professional by the provision of such information, service and facilities.

To advance the education of the public in all aspects relating to brain injury and its prevention.

#### **Objectives:**

1. Hold weekly client meetings including drop ins, activity days and walking groups and exercise classes.
2. Maintain the Major Trauma Patient Support Service to patients at the Royal Preston Hospital and their families.
3. Deliver an outreach service to discharged patients and new clients via telephone, virtually or in person where possible.
3. Maintain and keep the client database up to date as new service users access our services.
5. Distribute resources online to partner agencies and maintain the charity website and social media accounts, produce a newsletter every two months.
6. Build upon existing partnerships and form new partnerships with statutory and voluntary services, and private businesses
7. Increase fundraising income through online campaigns, the Headway lottery, and public donations.
8. Identify and recruit new volunteers.
9. Identify and apply for appropriate grants/funding opportunities.
10. Keep policies and procedures under review and updated to ensure compliance.
11. Provide information and advice to clients, professionals to raise awareness of the effect of brain injury and major trauma and promote campaigns to raise awareness and reduce incidence of brain injury and major trauma.
11. Set budgets, monitor income and outgoings, and keep finances up to date.
12. Provide regular supervision, training and support for staff and volunteers.

### **Structure, governance and management**

The company was incorporated at Companies House on 14 June 2011 and was registered as a charity with the Charity Commission on 21 October 2011. It commenced its activities on 22 October 2011 following the transfer of the charitable activities from the unincorporated charity Headway Preston and Chorley. The charity is a company limited by guarantee by its Memorandum and Articles of Association.

The charity is managed by the Trustees who are appointed as per the Trust Deed.

# HEADWAY CENTRAL LANCASHIRE

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 30 JUNE 2023*

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Ms S J Charnley  
Mr B Rutledge  
Ms C Carthy  
Mr A Lilley  
Mr C Lopez  
Ms L Goodram  
Ms K Wilding  
Mr T Hart  
Mr Andrew Lilley

(Appointed 30 September 2023)

### **Small Company Provision**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemptions.

The Trustees report was approved by the Board of Trustees.



Sarah Charnley (Apr 2, 2024 14:13 GMT+1)

Ms S J Charnley  
**Trustee**

25 March 2024

# HEADWAY CENTRAL LANCASHIRE

## STATEMENT OF TRUSTEES RESPONSIBILITIES

***FOR THE YEAR ENDED 30 JUNE 2023***

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The Trustees, some of whom are also the directors of Headway Central Lancashire for the purpose of company law, are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material 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 operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

# HEADWAY CENTRAL LANCASHIRE

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF HEADWAY CENTRAL LANCASHIRE

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I report to the Trustees on my examination of the financial statements of Headway Central Lancashire (the charity) for the year ended 30 June 2023.

#### **Responsibilities and basis of report**

As the Trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

**S Wilcock**

Susan Wilcock FCCA  
Topping Partnership

Incom House  
Waterside  
Trafford Park  
Manchester  
M17 1WD

Dated: 25 March 2024

# HEADWAY CENTRAL LANCASHIRE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 30 JUNE 2023**

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
<b><u>Income from:</u></b>							
Donations and legacies	3	63,919	46,951	110,870	62,677	60,666	123,343
Other trading activities	4	39,187	-	39,187	546	-	546
<b>Total income</b>		103,106	46,951	150,057	63,223	60,666	123,889
<b><u>Expenditure on:</u></b>							
Raising funds	5	7,142	-	7,142	4,191	-	4,191
Charitable activities	6	47,317	89,944	137,261	57,044	64,019	121,063
Other	9	8,345	-	8,345	1,265	-	1,265
<b>Total expenditure</b>		62,804	89,944	152,748	62,500	64,019	126,519
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		40,302	(42,993)	(2,691)	723	(3,353)	(2,630)
Fund balances at 1 July 2022		96,323	72,229	168,552	95,600	75,582	171,182
<b>Fund balances at 30 June 2023</b>		136,625	29,236	165,861	96,323	72,229	168,552

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# HEADWAY CENTRAL LANCASHIRE

## BALANCE SHEET

AS AT 30 JUNE 2023

	Notes	2023 £	£	2022 £	£
<b>Current assets</b>					
Debtors	11	576		571	
Cash at bank and in hand		168,776		169,503	
		<u>169,352</u>		<u>170,074</u>	
<b>Creditors: amounts falling due within one year</b>	12	(3,491)		(1,522)	
Net current assets			165,861		168,552
<b>Income funds</b>					
Restricted funds			29,236		72,229
Unrestricted funds			136,625		96,323
			<u>165,861</u>		<u>168,552</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 June 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 25 March 2024



Sarah Charnley (Apr 2, 2024 14:13 GMT+1)

Ms S J Charnley  
Trustee

Company registration number 07669175

# HEADWAY CENTRAL LANCASHIRE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

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### 1 Accounting policies

#### Charity information

Headway Central Lancashire is a private company limited by guarantee incorporated in England and Wales. The registered office is Heartbeat Centre, Preston North End, Sir Tom Finney Way, Preston, PR1 6PA.

The company was formerly known as Headway Preston and Choley.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.



# HEADWAY CENTRAL LANCASHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is apportioned between cost headings by reference to the time and resources expended in each of these areas by the employees of the Charity.

#### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.8 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

#### 1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

# HEADWAY CENTRAL LANCASHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

***FOR THE YEAR ENDED 30 JUNE 2023***

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### **2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

## HEADWAY CENTRAL LANCASHIRE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

#### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £
Donations and gifts	58,106	46,951	105,057	40,179	50,666	90,845
Grant	5,813	-	5,813	22,498	10,000	32,498
	<u>63,919</u>	<u>46,951</u>	<u>110,870</u>	<u>62,677</u>	<u>60,666</u>	<u>123,343</u>

# HEADWAY CENTRAL LANCASHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

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### 4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Fundraising events	39,187	546

### 5 Raising funds

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
<u>Fundraising and publicity</u>		
Seeking donations, grants and legacies	7,142	4,191
	<u>7,142</u>	<u>4,191</u>

# HEADWAY CENTRAL LANCASHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

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Charitable activities

	Charitable Expenditure 2023 £	Charitable Expenditure 2022 £
Staff costs	110,630	99,132
Rent	7,913	5,364
Computing Costs	974	1,246
Printing & Stationery	2,811	2,486
Telephone	3,131	2,821
Other Office Expenses	2,595	4,448
Volunteer Expenses	1,481	844
Emergency Fund	6,093	3,390
Catering	1,314	1,071
Bank Charges	319	261
	<u>137,261</u>	<u>121,063</u>
	<u>137,261</u>	<u>121,063</u>
<b>Analysis by fund</b>		
Unrestricted funds	47,317	57,044
Restricted funds	89,944	64,019
	<u>137,261</u>	<u>121,063</u>
<b>For the year ended 30 June 2022</b>		
Unrestricted funds	57,044	
Restricted funds	64,019	
	<u>121,063</u>	

### 7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 8 Employees

The average monthly number of employees during the year was:

2023 Number	2022 Number
<u>7</u>	<u>7</u>

# HEADWAY CENTRAL LANCASHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

### 8 Employees (Continued)

Employment costs	2023 £	2022 £
Wages and salaries	108,730	97,637
Other pension costs	1,900	1,495
	<u>110,630</u>	<u>99,132</u>

No employees received employee benefits of more than £60,000 during the year (2021: £Nil).

There were no employees whose annual remuneration was more than £60,000.

### 9 Other

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
Other expenditure	8,345	1,265
	<u>8,345</u>	<u>1,265</u>

### 10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 11 Debtors

Amounts falling due within one year:	2023 £	2022 £
Prepayments and accrued income	<u>576</u>	<u>571</u>

### 12 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	3,473	1,522
Trade creditors	18	-
	<u>3,491</u>	<u>1,522</u>

# HEADWAY CENTRAL LANCASHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

### 13 Retirement benefit schemes

#### Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £1,900 (2022 - £1,495).

### 14 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total Unrestricted funds 2023 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 30 June 2023 are represented by:					
Current assets/(liabilities)	136,625	29,236	165,861	96,323	72,229
	136,625	29,236	165,861	96,323	72,229

### 15 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023 £	2022 £
Within one year	-	4,200

### 16 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

No Trustee claimed for their expenses to be reimbursed.

### 17 Independent examination

The charity is not charged for the Independent Examination or accountancy services.

### 18 Volunteers

The charity has 18 volunteers who give up their time to help the charity. It is difficult to put a value on this.