

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 30 June 2023
for
Headway Lincolnshire

Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

Headway Lincolnshire

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for the Year Ended 30 June 2023

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Report of the Trustees
for the Year Ended 30 June 2023

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 30 June 2023. 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).

About Us

Headway Lincolnshire is a local registered charity that aims to provide information and understanding for people with brain injury and their families and carers, increase public awareness and knowledge of head injury, campaign for better health and social care for the head injured and their carers and participate in activities that will reduce the incidence of head injury.

Since 1987 we have been helping people to live as independently as possible in their communities helping them achieve their full potential.

Brain injury can affect anyone, at any time and Headway Lincolnshire, an autonomous charity, supports individuals and their families through these life-changing events.

Wherever you live in Lincolnshire, we can support you either at one of our social support groups, in the community or at home.

We work closely with our health and social care colleagues and other agencies to ensure services are as seamless as possible.

OBJECTIVES AND ACTIVITIES

Objectives and aims

We aim to provide quality support to those affected by acquired brain injury living in Lincolnshire.

Our mission is to promote awareness and understanding of all aspects of acquired brain injury and its prevention. To provide information, support and services to people with brain injury, their families and carers and relevant professionals.

The Charity's strategic objectives are as follows:

1. To support those who are resident in Lincolnshire who have suffered a brain injury, their families, carers and other related professionals by the provision of information and support;
2. To increase awareness of understanding of brain injury and its effects; and
3. To facilitate opportunities for a positive and fulfilled life following a brain injury, to include social interaction and inclusion.

Report of the Trustees
for the Year Ended 30 June 2023

OBJECTIVES AND ACTIVITIES

Significant activities

1. Providing the services of a Co-ordinator and Development Officer to assist in giving relevant information to those with brain injuries, their families and carers throughout the county.
2. Providing social and educational activities and meetings for those with brain injuries, their families and carers across the county.
3. Raising the profile of the effects of head injury in the local media and at venues countywide.
4. Providing education on the effects of brain injury to family and other carers.
5. Liaising with the hospital rehabilitation teams and social care professionals to try to promote joint working in the care of brain injured patients on hospital discharge.
6. Campaigning and lobbying of local NHS trusts, CCG's, local authorities and agencies for the provision of better services for those in Lincolnshire with head injuries.
7. Monitoring the number of people supported by the service and how effective that support has been.
8. Assessing outcomes of education courses.
9. Assessing feedback on social and other activities.
10. Assessing effectiveness of campaigning activities.
11. Reviewing all activities for effectiveness and deciding for the future what services to provide to ensure maximum positive impact on those we support, and to ensure the Charity fulfils its objectives.
12. Creating a business plan to ensure the long term sustainability of the Charity and the services it provides.
13. Ensuring appropriate policies and procedures are in place to maintain the safety of staff, volunteers and those supported.
14. Raising funds by applying for grants and other income streams to ensure that services can be sustained, consolidated, expanded and improved.

Public benefit

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit.

Report of the Trustees
for the Year Ended 30 June 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities

After two tumultuous years for Headway Lincolnshire on the back of significant challenges caused by the Covid pandemic and the recent Cost of Living challenges, we look back with an overall sense of pride for what we have achieved in the last year. We have seen our fundraising start to recover and have continued to provide services and support to brain injury survivors and their families and have been able to offer even more activities and events.

At present, Headway Lincolnshire provides a wide range of services, including the following, to those affected by acquired brain injury in Lincolnshire, be that individual sufferers, their families and carers, or professionals working in this field. These include:

- 1:1 Counselling for Carers and family members. A brain injury is a family affair. Fully funded for 6 - 8 sessions. Delivered Remotely.
- 1:1 Counselling for Brain Injury Survivors. Fully funded for 6 - 8 sessions. Delivered Remotely. Veterans and Serving Personnel Support Group - via Zoom and face to face activities.
- Group sessions of Art Therapy, Music Therapy and Laughter Therapy for brain injury survivors and Carers that are struggling with their Mental Wellbeing.
- Publications relating to practical aspects of brain injury. These information guides are often invaluable in helping people affected by brain injury come to understand and deal with their changed circumstances.
- Training courses to improve knowledge and understanding among professionals working in the field of brain injury.
- 6 weekly Education groups for brain injury survivors and those caring for them to better understand their brain injury and its effects. (run twice a year in different areas of the County)
- Peer support groups in Lincoln, Boston, Grantham & Spalding for brain injury survivors and their families to meet other families in similar situations.
- One off assessment either in the home or via Skype/Zoom. We will look at signposting and referring to services if required.
- Monthly Drop-in Clinics on Ashby Neurological Rehabilitation Ward at Lincoln County Hospital.
- Quarterly Drop-in Clinics and Assessments at North Sea Camp Prison.
- Referrals to statutory services.
- Annual Brain Injury Conference with approximately 200 people in attendance from across the UK.
- Support with applying for a Brain Injury Identity Card.
- Fortnightly Carers Support Group (currently taking place via Zoom).
- Weekly Zooms - 'Together from Home' every Thursday morning e.g. Pilates, Laughter Yoga etc.
- Wellbeing Activity Packs - sent out monthly by post.
- Keeping in Touch - Weekly contact by telephone or text with our Development Worker to chat.
- Monthly Ten Pin Bowling.

Our Annual Christmas Lunch came back in 2022 with around 70 people in attendance. We can only carry on providing the support we do with the help of our members and the local community. As well as individual support, we also have corporate membership, a way for organisations to show their support to the charity. Many of our Trustees are from local firms that also provide ad hoc support when required. We can only thank you all.

We hope to generate more referrals and grow our membership as more people become aware of the services we provide and the positive difference we can make to those with brain injuries, their carers and families in Lincolnshire. We continue to engage with a wide range of statutory services, and voluntary partners in order to sustain our work and to explore opportunities of meeting unmet need amongst those affected by acquired brain injury. We are working continuously to deliver our Business Plan and are pleased that we are achieving some of our goals, which include:

- Moving to bigger office premises to meet the need of the charity within the same building - The Len Medlock Voluntary Centre.

Report of the Trustees
for the Year Ended 30 June 2023

- Delivering the 'Making The Invisible, Visible' Brain injury Conference on 18th October 2022 and planning is currently in progress for the 2023 conference named 'An Uphill Climb'.
- We have identified and working with a Professional Bid Writer to help with multi-year and larger bids to help with our long term sustainability and resilience.
- We are working on a Headway Charity Ball to coincide with Action for Brain Injury Week 2024.
- Recognition within the wider community - we were very proud to have been finalists in the Lincolnshire Charitable Business of the Year Award for the second year running back.

Each year, its estimated that over 1 million people attend hospital A&E in the UK following Brain Injury. Many more head injuries go unreported and are not assessed by medical professionals. In the year between 2019 and 2020 there were 4,262 people admitted into hospital in Lincolnshire with an Acquired Brain Injury. We endeavour to provide support to as many people as possible, affected by life changing brain injury in Lincolnshire.

Fundraising activities

Although affiliated to the national charity, Headway Lincolnshire is a separate and independent registered charity, and not funded by Headway UK. Headway Lincolnshire relies entirely on grants and income secured through donations and fundraising activities. Our thanks go to those individuals and organisations that have supported us in the last 12 months. We are grateful to all of our supporters and funders that make our work possible. Our members, campaigners, donors, fundraisers, staff, volunteers and our trustees are changing the lives of people affected by brain injury in Lincolnshire.

Our staff and Trustees are dedicated to seeking funding opportunities and income streams to give our organisation security and stability so that we can continue to provide services to people with acquired brain injury and their families and carers in the long-term.

FINANCIAL REVIEW

Reserves policy

At the year end, the Charity had unrestricted funds of £43,273 (2022: £47,027) and restricted funds of £54,756 (2022: £20,433).

Unrestricted reserves includes £36,372 (2022: £19,807) which has been designated by the trustees to be used to preserve the role of the Co-ordination and Development Officer for a period of 18 months should other funding be unavailable going forward. This role is key to the charity to carry out a large proportion of its charitable activities.

The available undesignated unrestricted reserves after designation are £6,901 (2022: £26,761). The trustees aim for undesignated unrestricted reserves to represent 12 months of total expenditure less what has already been designated. This is currently £17,894 (2022: £29,680), and so current levels represent approximately 4.5 months (2022: 11 months). Due to the level of project based funding the Trustees feel it prudent to carry this level of reserves so that they can continue activities prior to securing further funding.

Restricted reserves were £54,756 (2022: £20,433) at the year end. Due to the revenue recognition requirements under the Statement of Recommended Practice (FRS102), it was required to recognise the full funding on grants prior to their receipt. A debtor of £500 (2022: £5,000) has been recognised in relation to monies due in future years. Therefore the restricted amounts readily available at the year end was £54,256 (2022: £15,433).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The management of the Company is the responsibility of the Trustees who are elected and co-opted under the terms of Headway Lincolnshire's Articles of Association. All potential Trustees are required to complete a Skills Audit Report.

Being a Trustee is an important role and a large commitment. Therefore, anyone wishing to join the Board will work alongside the Board for a period of time to ensure that the relationship works for all. Once the prospective Trustee is happy to formally commit, and the Board are happy that the respective Trustee is able to add to the existing Board, then they will be elected at the next AGM following this time.

Organisational structure

The Charity is managed by a Board of Trustees, of which at 30 June 2023 there were 7. The Trustees meet on a bi-monthly basis. Business cannot be transacted at any meetings unless a quorum of Trustees is present.

Report of the Trustees
for the Year Ended 30 June 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

All Trustees are made aware of their responsibilities and the affairs of the Charity. Minutes of meetings are circulated to all Trustees. All are kept aware of Charity Commission updates.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08107352 (England and Wales)

Registered Charity number

1151708

Registered office

The Len Medlock Centre
St George's Road
Boston
Lincolnshire
PE21 8YB

Trustees

G Elliott
J A P Knight
H Murphy (resigned 22.9.22)
J Reams (resigned 22.9.22)
V Stevenson
C Simpson
P Simpson (resigned 26.6.23)
J C L Raggio (appointed 22.9.22)
N J Hunt (appointed 22.9.22)
L M Davies (appointed 22.9.22)

Independent Examiner

Paul Colcomb FCCA
Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

Approved by order of the board of trustees on 5 January 2024 and signed on its behalf by:



[Jody Raggio \(Jan 5, 2024 16:35 GMT\)](#)

J C L Raggio - Trustee

**Independent Examiner's Report to the Trustees of
Headway Lincolnshire**

Independent examiner's report to the trustees of Headway Lincolnshire ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2023.

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

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.

Paul Colcomb

Paul Colcomb (Jan 5, 2024 18:01 GMT)

Paul Colcomb FCCA

Wright Vigar Limited
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15 Newland
Lincoln
Lincolnshire
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5 January 2024

Headway Lincolnshire

Statement of Financial Activities
for the Year Ended 30 June 2023

		Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	15,433	54,432	69,865	8,131
Other trading activities	4	29,038	-	29,038	7,816
Investment income	5	158	-	158	6
Total		<u>44,629</u>	<u>54,432</u>	<u>99,061</u>	<u>15,953</u>
EXPENDITURE ON					
Charitable activities	6				
Charitable		<u>48,384</u>	<u>20,118</u>	<u>68,502</u>	<u>49,487</u>
NET INCOME/(EXPENDITURE)		(3,755)	34,314	30,559	(33,534)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>47,027</u>	<u>20,443</u>	<u>67,470</u>	<u>101,004</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>43,272</u></u>	<u><u>54,757</u></u>	<u><u>98,029</u></u>	<u><u>67,470</u></u>

Balance Sheet
30 June 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	13	362	391	753	459
CURRENT ASSETS					
Debtors	14	1,270	500	1,770	6,365
Cash at bank		51,187	53,955	105,142	70,114
		<u>52,457</u>	<u>54,455</u>	<u>106,912</u>	<u>76,479</u>
CREDITORS					
Amounts falling due within one year	15	(9,546)	(90)	(9,636)	(9,468)
NET CURRENT ASSETS		<u>42,911</u>	<u>54,365</u>	<u>97,276</u>	<u>67,011</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>43,273</u>	<u>54,756</u>	<u>98,029</u>	<u>67,470</u>
NET ASSETS		<u>43,273</u>	<u>54,756</u>	<u>98,029</u>	<u>67,470</u>
FUNDS	17				
Unrestricted funds				43,273	47,027
Restricted funds				54,756	20,443
TOTAL FUNDS				<u>98,029</u>	<u>67,470</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2023 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.

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 5 January 2024 and were signed on its behalf by:



Jody Raggo (Jan 5, 2024 16:35 GMT)

J C L Raggo - Trustee

Headway Lincolnshire

Notes to the Financial Statements **for the Year Ended 30 June 2023**

1. STATUTORY INFORMATION

Headway Lincolnshire is an incorporated charity, limited by guarantee, registered in England and Wales. The charities registered number and registered office address can be found on the Company Information page.

The presentational currency of the Charity is Pounds Sterling.

2. 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.

Headway Lincolnshire meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' 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 company which is the amount the company 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.

Income tax is recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is recoverable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

Grants are credited on a receipt basis unless they are in respect of a specific contract, when they are credited in the period in which expenditure is incurred. The majority of grants received into the charity are intended to contribute to specific activities.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the bank.

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.

Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements. Charitable activities and governance costs are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

Headway Lincolnshire

Notes to the Financial Statements - continued
for the Year Ended 30 June 2023

2. ACCOUNTING POLICIES - continued

Tangible fixed assets

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 cost
Computer equipment	- 15% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds which have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

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.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

3. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	30,718	16,205
Grants	39,147	(8,074)
	<u>69,865</u>	<u>8,131</u>

4. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising activities	<u>29,038</u>	<u>7,816</u>

5. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>158</u>	<u>6</u>

Headway Lincolnshire

Notes to the Financial Statements - continued for the Year Ended 30 June 2023

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Charitable	55,601	12,901	68,502

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023 £	2022 £
Staff costs	23,738	23,713
Educational conferences and courses	17,011	2,278
Organised social events	5,127	7,047
Co-ordination and Development Officer travel	1,413	1,320
Resource booklets and educational materials	1,469	34
Postage and stationery	2,093	1,057
Promotional materials and events	807	364
Miscellaneous expenses	1,546	3,153
Counselling	2,300	2,069
Depreciation	97	333
	55,601	41,368

8. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Charitable	8,619	4,282	12,901
Support costs		2023 £	2022 £
Governance			
Independent examination fees		4,282	2,160
Insurance		-	339
Management			
Support salary		8,095	5,620
		12,377	8,119

Included in the independent examination fees is a cost for a review of historic fund balances carried out in Spring 2023.

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023 £	2022 £
Independent examination	4,282	2,160
Depreciation - owned assets	97	333

Headway Lincolnshire

Notes to the Financial Statements - continued
for the Year Ended 30 June 2023

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2023 nor for the year ended 30 June 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2023 nor for the year ended 30 June 2022.

11. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	31,833	28,809
Other pension costs	524	524
	<u>32,357</u>	<u>29,333</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Employees	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

12. INDEPENDENT EXAMINATION

The total fees incurred in respect of the independent examination were as follows:

	2023	2022
	£	£
Independent examination fees	<u>4,282</u>	<u>2,160</u>

13. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 July 2022	1,025	1,023	2,048
Additions	<u>-</u>	<u>391</u>	<u>391</u>
At 30 June 2023	<u>1,025</u>	<u>1,414</u>	<u>2,439</u>
DEPRECIATION			
At 1 July 2022	1,003	586	1,589
Charge for year	<u>22</u>	<u>75</u>	<u>97</u>
At 30 June 2023	<u>1,025</u>	<u>661</u>	<u>1,686</u>
NET BOOK VALUE			
At 30 June 2023	<u>-</u>	<u>753</u>	<u>753</u>
At 30 June 2022	<u>22</u>	<u>437</u>	<u>459</u>

Headway Lincolnshire

Notes to the Financial Statements - continued
for the Year Ended 30 June 2023

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other debtors	500	5,000
Prepayments	1,270	1,365
	<u>1,770</u>	<u>6,365</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Bank loans and overdrafts (see note 16)	-	3,419
Trade creditors	90	654
Social security and other taxes	365	600
Other creditors	116	2,635
Accruals and deferred income	9,065	2,160
	<u>9,636</u>	<u>9,468</u>

16. LOANS

An analysis of the maturity of loans is given below:

	2023	2022
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	<u>-</u>	<u>3,419</u>

The amount within bank loans and overdrafts represents monies spent on the project prior to the receipt of the final amount of grant funding. The additional monies have been paid out of unrestricted funds which will be reimbursed on receipt of the final grant payment. This is only an inter-fund overdraft and not an actual overdrawn bank account.

Headway Lincolnshire

Notes to the Financial Statements - continued for the Year Ended 30 June 2023

17. MOVEMENT IN FUNDS

	At 1.7.22 £	Net movement in funds £	Transfers between funds £	At 30.6.23 £
Unrestricted funds				
General fund	27,220	(6,254)	(16,565)	4,401
Co-ordination and development officer	19,807	-	16,565	36,372
St. James's Place	-	2,500	-	2,500
	<u>47,027</u>	<u>(3,754)</u>	<u>-</u>	<u>43,273</u>
Restricted funds				
Lincolnshire Co-operative	10,789	-	-	10,789
Big Lottery	3,712	-	-	3,712
LPFT MCN Grant - Laughter Therapy	3,854	(434)	-	3,420
Woodhall Spa Bath Trust	-	4,459	-	4,459
Boston Big	1,500	(720)	-	780
Lincolnshire Co-op Community Champions				
Lincoln	437	692	-	1,129
Lincolnshire Co-op Community Champions				
Boston	151	(100)	-	51
Boston Town Area Committee	-	885	-	885
Armed Forces Community Covenant	-	6,004	-	6,004
C2C2C	-	3,567	-	3,567
Lincolnshire Co-op Community Champions				
Grantham	-	489	-	489
Lincolnshire Co-op Community Champions				
Spalding	-	1,040	-	1,040
Shine - Suicide Prevention Fund	-	16,620	-	16,620
Boston Golf Club	-	1,811	-	1,811
	<u>20,443</u>	<u>34,313</u>	<u>-</u>	<u>54,756</u>
TOTAL FUNDS	<u>67,470</u>	<u>30,559</u>	<u>-</u>	<u>98,029</u>

Headway Lincolnshire

Notes to the Financial Statements - continued
for the Year Ended 30 June 2023

17. 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	42,129	(48,383)	(6,254)
St. James's Place	2,500	-	2,500
	<hr/>	<hr/>	<hr/>
	44,629	(48,383)	(3,754)
Restricted funds			
Waynflete	1,500	(1,500)	-
Horncastle Health and Wellbeing Fund	1,000	(1,000)	-
LPFT MCN Grant - Laughter Therapy	-	(434)	(434)
Woodhall Spa Bath Trust	5,500	(1,041)	4,459
Boston Big	-	(720)	(720)
Lincolnshire Co-op Community Champions Lincoln	933	(241)	692
Lincolnshire Co-op Community Champions Boston	-	(100)	(100)
Boston Town Area Committee	1,158	(273)	885
Armed Forces Community Covenant	10,001	(3,997)	6,004
C2C2C	10,000	(6,433)	3,567
Lincolnshire Co-op Community Champions Grantham	489	-	489
Lincolnshire Co-op Community Champions Spalding	1,040	-	1,040
Michael Cornish Charitable Trust	1,000	(1,000)	-
Shine - Suicide Prevention Fund	20,000	(3,380)	16,620
Boston Golf Club	1,811	-	1,811
	<hr/>	<hr/>	<hr/>
	54,432	(20,119)	34,313
TOTAL FUNDS	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	99,061	(68,502)	30,559

Headway Lincolnshire

Notes to the Financial Statements - continued for the Year Ended 30 June 2023

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.7.21 £	Net movement in funds £	Transfers between funds £	At 30.6.22 £
Unrestricted funds				
General fund	20,911	1,778	4,531	27,220
Co-ordination and development officer	19,807	-	-	19,807
	<u>40,718</u>	<u>1,778</u>	<u>4,531</u>	<u>47,027</u>
Restricted funds				
Horncastle Health and Wellbeing Fund	750	(750)	-	-
Lincolnshire Co-operative	10,279	510	-	10,789
Lady Carollers	118	(118)	-	-
Big Lottery	8,126	(4,414)	-	3,712
Bromhead - Counselling	18,600	(14,069)	(4,531)	-
Tesco Boston Grant	1,626	(1,626)	-	-
LPFT MCN Grant - Laughter Therapy	6,712	(2,858)	-	3,854
Boston Big	-	1,500	-	1,500
Lincolnshire Co-op Community Champions				
Lincoln	568	(131)	-	437
Lincolnshire Co-op Community Champions				
Boston	166	(15)	-	151
East Coast Community Fund	12,057	(12,057)	-	-
Albert Hunt Trust	84	(84)	-	-
DCMS	772	(772)	-	-
Boston Town Area Committee	428	(428)	-	-
	<u>60,286</u>	<u>(35,312)</u>	<u>(4,531)</u>	<u>20,443</u>
TOTAL FUNDS	<u>101,004</u>	<u>(33,534)</u>	<u>-</u>	<u>67,470</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	24,027	(22,249)	1,778
Restricted funds			
Horncastle Health and Wellbeing Fund	(349)	(401)	(750)
Lincolnshire Co-operative	510	-	510
Lady Carollers	-	(118)	(118)
Big Lottery	-	(4,414)	(4,414)
Bromhead - Counselling	(12,000)	(2,069)	(14,069)
Tesco Boston Grant	-	(1,626)	(1,626)
LPFT MCN Grant - Laughter Therapy	2,265	(5,123)	(2,858)
Boston Big	1,500	-	1,500
Lincolnshire Co-op Community Champions			
Lincoln	-	(131)	(131)
Lincolnshire Co-op Community Champions			
Boston	-	(15)	(15)
East Coast Community Fund	-	(12,057)	(12,057)
Albert Hunt Trust	-	(84)	(84)
DCMS	-	(772)	(772)
Boston Town Area Committee	-	(428)	(428)
	<u>(8,074)</u>	<u>(27,238)</u>	<u>(35,312)</u>
TOTAL FUNDS	<u>15,953</u>	<u>(49,487)</u>	<u>(33,534)</u>

Headway Lincolnshire

Notes to the Financial Statements - continued for the Year Ended 30 June 2023

17. MOVEMENT IN FUNDS - continued

Restricted funds

Restricted funds have arisen due to funds giving monies for specific purposes.

Horncastle Health and Wellbeing Fund

Fund AGM which is an opportunity for Trustee's, volunteers, members, supporters and interested parties to come together and discuss direction of Headway Lincolnshire.

Lincolnshire Co-operative

Fund for volunteer recruitment and training, venue hire for existing support group, education and training for courses for brain injury survivors and their families, befriending telephone support, social activities for members and update leaflets.

Lady Carollers

Raised money in the run up to Christmas to be used for our Lincoln Support group.

Big Lottery

Fund to offer advice and support to survivors of brain injury and their families. The project aims to help people manage the effects of their injury and improve confidence and communication skills.

Lincolnshire Community Voluntary Service

Fund to cover the expenditure for venue hire costs for the monthly support group and other publicity materials.

Bromhead - Counselling

Fund the provision of counselling services for the relatives of brain injury survivors.

Tesco Boston Grant

Fund the hire costs for Boston Social Group.

LPFT MCN Grant

Fund to cover the venue hire and facilitators wages for Laughter Yoga.

Boston Big

Fund to cover office and PPE.

Lincolnshire Co-op Community Champions Lincoln

Fund to cover the expenditure for Lincoln Social Group activities.

Lincolnshire Co-op Community Champions Boston

Fund to cover the expenditure for Boston Social Group activities.

East Coast Community Fund

Fund Information Support Worker for 38 hours a week to offer the correct support to brain injury survivors and their families at the right time, reducing crisis.

Albert Hunt Trust

Fund Information Support Worker for pension and HMRC payments to offer the correct support to brain injury survivors and their families at the right time, reducing crisis.

DCMS

Fund to cover the expenditure for volunteer costs for the monthly support group and other publicity materials.

Boston Town Area Committee

Fund to contribute towards the rent at the Len Medlock Centre.

Transfers between funds

Transfers in funds have been made where there has been an overspend on projects funded by restricted funds. This overspend has been covered by the general funds of the Charity and so a transfer has been made to reflect this.

The transfer from unrestricted general funds to designated funds represents the funds required to allocate 18 months salary for the Co-ordination and Development Officer in line with the reserves policy.

Headway Lincolnshire

Notes to the Financial Statements - continued
for the Year Ended 30 June 2023

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2023.