

Headway Darlington & District
Financial Statements
For the Year Ending
31 March 2025

JANE ASCROFT ACCOUNTANCY LIMITED

Chartered accountants
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XP

Headway Darlington & District

Financial Statements

Year Ended 31 March 2025

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Headway Darlington & District

Trustees' Annual Report (Incorporating the Director's Report)

Year Ended 31 March 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Objectives and Activities

The objectives of the charity are:

- (1) to relieve persons who are resident in Darlington and District and surrounding areas, who have suffered a brain injury, their families, carers and other related professionals by the provision of such information, service and facilities, and
- (2) to advance the education of the public in all aspects relating to brain injury and its prevention.

Achievements and Performance

It has been a truly exceptional year for Headway Darlington. We delivered 78 sessions in the year with over 1000 attendances from our members. Trips out to Hall Hill Farm, The Wensleydale Creamery, and the James Herriot Museum took place. We arranged four parties including a Pizza Party as well as celebrations of Halloween, St Georges Day and Christmas.

We welcomed a new Development Worker to the team along with a new Trustee. A huge thanks too to Kellie Yorke and her friends for raising over £2000 from the Great North Run for Headway Darlington and to others for donating to the work of the charity.

Thanks also go to the charitable trusts who have donated to us in the last year. These include, Point North, Groundworks/Postcode Lottery, The J Knott Trust, Barchester's Charitable Foundation and The National Lottery Awards for All Grant Fund. With over £105,000 secured for the charity in the last three years to support our work, we have been able to offer so much more to people with acquired brain injuries, their families and others who live in and around the Darlington, South Durham and Durham Dales area.

This is my last report as Chair of Trustees, although I will continue to serve on the Board for a short Time to assist with funding applications. It has been a pleasure to work with so many great people. Special thanks also to Alastair Elliot who is retiring from the Board this year. Many thanks Alastair for your dedication over the last nine years as a Board member.

Financial Review

Income for the year ending 31st March 2025 was £40,064 (2024 - £32,209). Of this, £34,500 (2024 - £26,300) comprised restricted grants. Expenditure for the year ending 31st March 2025 totalled £20,669 (2024 - £28,604) giving an overall surplus of £19,395 (2024 - Surplus of £3,605).

At 31st March 2025 the charity held net assets of £49,048 (2024 - £29,653) of which £28,790 (2024 - £14,285) was held in restricted funds and £20,258 (2024 - £15,368) was held in general funds.

Reserves Policy

The trustees aim to keep a cash reserve of £9,000. At 31st March 2025 the charity held reserves of £20,258.

Headway Darlington & District

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2025

Structure, Governance and Management

Headway Darlington and District was incorporated as a company limited by guarantee on 29th January 2015 with company number 09413112. It was registered as a charity on 9th March 2015 with charity number 1160772.

The charity is governed by its Memorandum and Articles dated 29th January 2015.

Reference and Administrative Details

Registered charity name Headway Darlington & District

Charity registration number 1160772

Company registration number 9413112

Principal office and registered office Unit 1F, Enterprise House
Valley Street North
Darlington
DL1 1GY

The Trustees

Gary Emerson
Geoffrey Field
Dorothy Barclay
Alastair Elliot
David Tartelin
David Dorman-Smith (Appointed 9 October 2024)

Independent Examiner Jane Ascroft FCA MA (Cantab)
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XP

Small Company Provisions

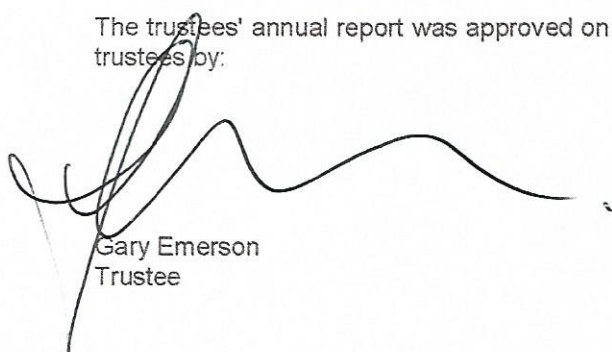
This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Headway Darlington & District

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2025

The trustees' annual report was approved on14/5/25..... and signed on behalf of the board of trustees by:



Gary Emerson
Trustee

Headway Darlington & District

Independent Examiner's Report to the Trustees of Headway Darlington & District

Year Ended 31 March 2025

I report to the trustees on my examination of the financial statements of Headway Darlington & District ('the charity') for the year ended 31 March 2025.

Responsibilities and Basis of Report

As the trustees of the company (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').

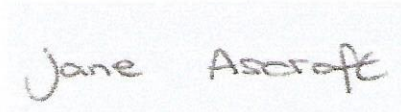
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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 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 accounts to be reached.



Jane Ascroft FCA MA (Cantab)
Independent Examiner

Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XP

Headway Darlington & District

Statement of Financial Activities (including income and expenditure account)

Year Ended 31 March 2025

		Unrestricted funds	2025 Restricted funds	Total funds	2024 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	5,366	34,500	39,866	31,878
Charitable activities	6	198	—	198	331
Total income		<u>5,564</u>	<u>34,500</u>	<u>40,064</u>	<u>32,209</u>
Expenditure					
Expenditure on charitable activities	7,8	674	19,995	20,669	28,604
Total expenditure		<u>674</u>	<u>19,995</u>	<u>20,669</u>	<u>28,604</u>
Net income and net movement in funds		<u>4,890</u>	<u>14,505</u>	<u>19,395</u>	<u>3,605</u>
Reconciliation of funds					
Total funds brought forward		15,368	14,285	29,653	26,048
Total funds carried forward		<u>20,258</u>	<u>28,790</u>	<u>49,048</u>	<u>29,653</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 7 to 14 form part of these financial statements.

Headway Darlington & District

Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Current Assets			
Debtors	12	700	—
Cash at bank and in hand		48,889	30,526
		<u>49,589</u>	<u>30,526</u>
Creditors: amounts falling due within one year	13	541	873
Net Current Assets		<u>49,048</u>	<u>29,653</u>
Total Assets Less Current Liabilities		<u>49,048</u>	<u>29,653</u>
Net Assets		<u>49,048</u>	<u>29,653</u>
Funds of the Charity			
Restricted funds		28,790	14,285
Unrestricted funds		20,258	15,368
Total charity funds	14	<u>49,048</u>	<u>29,653</u>

For the year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on 14/5/25, and are signed on behalf of the board by:



Gary Emerson
Trustee

The notes on pages 7 to 14 form part of these financial statements.

Headway Darlington & District

Notes to the Financial Statements

Year Ended 31 March 2025

1. General Information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Unit 1F, Enterprise House, Valley Street North, Darlington, DL1 1GY.

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting Policies

Basis of Preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going Concern

There are no material uncertainties about the charity's ability to continue.

Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The trustees consider that there are no significant estimates or judgements affecting these financial statements.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Headway Darlington & District

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2025

3. Accounting Policies *(continued)*

Income

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Headway Darlington & District

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2025

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

Cash at Bank and in Hand

Cash at bank and cash 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.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Taxation

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

4. Limited by Guarantee

The company is limited by guarantee. At 31st March 2025 there were 6 members each of whom had undertaken to contribute an amount not exceeding £10 in the event of a winding up.

5. Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations	5,366	—	5,366

Headway Darlington & District

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2025

5. Donations and Legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Grants			
National Lottery Awards For All	—	20,000	20,000
James Knott Foundation	—	5,000	5,000
Groundworks	—	2,000	2,000
County Durham Community Foundation	—	5,000	5,000
Barchester	—	2,500	2,500
	<u>5,366</u>	<u>34,500</u>	<u>39,866</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	5,578	—	5,578
Grants			
Tyne and Wear Community Foundation	—	5,500	5,500
Yapp Charitable Trust	—	2,000	2,000
James Knott Foundation	—	5,000	5,000
Greatham Hospital	—	1,000	1,000
William Leech	—	2,500	2,500
County Durham Community Foundation	—	4,800	4,800
North East Ladies Day	—	2,500	2,500
Yorkshire Building Society	—	1,000	1,000
Persimmon	—	1,000	1,000
Tees Valley Peer Support Network	—	1,000	1,000
	<u>5,578</u>	<u>26,300</u>	<u>31,878</u>

6. Charitable Activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Activity income	166	166	304	304
Other income	32	32	27	27
	<u>198</u>	<u>198</u>	<u>331</u>	<u>331</u>

Headway Darlington & District

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2025

7. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds	Restricted Funds	Total Funds 2025
	£	£	£
Expenditure on charitable activities	<u>674</u>	<u>19,995</u>	<u>20,669</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Expenditure on charitable activities	<u>253</u>	<u>28,351</u>	<u>28,604</u>

8. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly	Total funds 2025	Total fund 2024
	£	£	£
Expenditure on charitable activities	<u>20,669</u>	<u>20,669</u>	<u>28,604</u>

9. Independent Examination Fees

	2025	2024
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>378</u>	<u>378</u>

10. Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	1,284	5,788
Social security costs	<u>—</u>	<u>16</u>
	<u>1,284</u>	<u>5,804</u>

The average head count of employees during the year was 1 (2024: 1).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

11. Trustee Remuneration and Expenses

The trustees received no remuneration during the current or previous year.

Two trustees claimed a total of £632 in expenses (2024 - Three trustees claimed £1,073).

Headway Darlington & District

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2025

12. Debtors

	2025	2024
	£	£
Prepayments and accrued income	<u>700</u>	<u>—</u>

13. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	<u>541</u>	<u>873</u>

14. Analysis of Charitable Funds

Unrestricted funds

	At 1 April 2024	Income	Expenditure	At 31 March 2025
	£	£	£	£
General funds	<u>15,368</u>	<u>5,564</u>	<u>(674)</u>	<u>20,258</u>

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
General funds	<u>9,712</u>	<u>5,909</u>	<u>(253)</u>	<u>15,368</u>

Headway Darlington & District

Notes to the Financial Statements (continued)

Year Ended 31 March 2025

14. Analysis of Charitable Funds (continued)

Restricted funds

	At 1 April 2024 £	Income £	Expenditure £	At 31 March 2025 £
National Lottery Awards For All Tyne and Wear Community Foundation	—	20,000	(1,434)	18,566
Yapp Charitable Trust	2,433	—	(2,433)	—
James Knott Foundation	2,000	—	(2,000)	—
William Webster Charitable Trust	—	5,000	(5,000)	—
Rothley Trust	109	—	(109)	—
Morrisons	650	—	(650)	—
Persimmon	2,793	—	(2,069)	724
County Durham Community Foundation	1,000	—	—	1,000
Yorkshire Building Society	3,300	—	(3,300)	—
Tees Valley Peer Support Network	1,000	—	—	1,000
Groundworks	1,000	—	(1,000)	—
Barchester	—	2,000	(2,000)	—
Point North	—	2,500	—	2,500
	—	5,000	—	5,000
	<u>14,285</u>	<u>34,500</u>	<u>(19,995)</u>	<u>28,790</u>

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
National Lottery Awards For All Tyne and Wear Community Foundation	2,182	—	(2,182)	—
Yapp Charitable Trust	—	5,500	(3,067)	2,433
James Knott Foundation	2,000	2,000	(2,000)	2,000
Greatham Hospital	—	5,000	(5,000)	—
William Webster Charitable Trust	—	1,000	(1,000)	—
Rothley Trust	2,104	—	(1,995)	109
The Edward Gostling Foundation	800	—	(150)	650
Morrisons	3,000	—	(3,000)	—
William Leech	6,250	—	(3,457)	2,793
Persimmon	—	2,500	(2,500)	—
County Durham Community Foundation	—	1,000	—	1,000
North East Ladies Day	—	4,800	(1,500)	3,300
Yorkshire Building Society	—	2,500	(2,500)	—
Tees Valley Peer Support Network	—	1,000	—	1,000
	<u>16,336</u>	<u>26,300</u>	<u>(28,351)</u>	<u>14,285</u>

Headway Darlington & District

Notes to the Financial Statements (continued)

Year Ended 31 March 2025

14. Analysis of Charitable Funds (continued)

The restricted funds are for the following purposes:

National Lottery Awards For All - Wages & other expenses
Tyne and Wear Community Foundation - General running costs
Yapp Charitable Trust - Session running costs
James Knott Foundation - Running costs
Greatham Hospital - Rent
William Webster Charitable Trust - Equipment
Rothley Trust - Sports equipment & arts & crafts materials
The Edward Gostling Foundation - Rent
Morrisons - Activities
William Leech - General running costs
Persimmon - General & gardening costs
Co. Durham Community Foundation (now Point North) - Various costs
North East Ladies Day - General running costs
Yorkshire Building Society - Day trips
Tees Valley Peer Support Network - Chatterbox incl. volunteers expenses
Groundworks - Running costs
Barchester - Out and about
Point North (Previously Co. Durham Community Foundation) - Minibus and running costs

15. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Current assets	20,799	28,790	49,589
Creditors less than 1 year	(541)	—	(541)
Net assets	20,258	28,790	49,048

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Current assets	16,241	14,285	30,526
Creditors less than 1 year	(873)	—	(873)
Net assets	15,368	14,285	29,653

Headway Darlington & District

Management Information

Year Ended 31 March 2025

The Following Pages Do Not Form Part of the Financial Statements.

Headway Darlington & District

Detailed Statement of Financial Activities

Year Ended 31 March 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Donations	5,366	5,578
National Lottery Awards For All	20,000	—
Tyne and Wear Community Foundation	—	5,500
Yapp Charitable Trust	—	2,000
James Knott Foundation	5,000	5,000
Greatham Hospital	—	1,000
Groundworks	2,000	—
William Leech	—	2,500
County Durham Community Foundation	5,000	4,800
North East Ladies Day	—	2,500
Yorkshire Building Society	—	1,000
Persimmon	—	1,000
Tees Valley Peer Support Network	—	1,000
Barchester	2,500	—
	<u>39,866</u>	<u>31,878</u>
Charitable activities		
Activity income	166	304
Other income	32	27
	<u>198</u>	<u>331</u>
Total income	<u>40,064</u>	<u>32,209</u>
Expenditure		
Wages/salaries	1,284	5,788
Employer's NIC	—	16
Rent and utilities	7,833	7,370
Insurance	317	479
Volunteer expenses	1,578	2,486
Professional fees	734	1,231
Telephone	797	706
IT support	1,174	1,358
Activity costs	5,240	7,210
Equipment	270	992
Advertising	687	342
Other costs	755	626
Total expenditure	<u>20,669</u>	<u>28,604</u>
Net income	<u>19,395</u>	<u>3,605</u>