

**Report of the Trustees and
Unaudited Financial Statements
for the Period 1 July 2022 to 31 December 2022
for
Sunderland Headlight CIO**

TTR Barnes Limited
Chartered Accountants
3-5 Grange Terrace
Stockton Road
Sunderland
Tyne & Wear
SR2 7DG

Sunderland Headlight CIO

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Sunderland Headlight CIO
Report of the Trustees
for the Period 1 July 2022 to 31 December 2022

The trustees present their report with the financial statements of the charity for the period 1 July 2022 to 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Sunderland Headlights objectives are:

For the public benefit to relieve the needs of people who are suffering, or who have suffered, from poor mental health by offering educational and recreational activities, services, support, information and advice to such people, their families and carers, tailored to meet their needs.

Headlight supports people experiencing mental health issues by providing a range of services and activities that enable them to step on the road to recovery and independence. Consultation with service users helps us to identify current need and develop effective practices. We work in a person centred way and offer people a place to belong and an opportunity to live a fulfilling life.

Public benefit

The Trustees have had regard to the Charity's Commission's guidance on their legal duty on public benefit and are satisfied that the Charity deliver a public benefit.

Due regard is paid to the public benefit guidance when deciding what new activities are to be undertaken.

Volunteers

Our volunteers are recruited through a development and progression route from our service users and it is wonderful to witness them realising their sense of self-worth and increase their self-confidence. Their contribution to our organisation is invaluable and highly appreciated.

Throughout 2022 our volunteers have taken on a variety of roles within the project to help provide services and activities to those requiring help and support. They are all dedicated to what they do. Their generosity, dedication, and passion for what they do makes a huge difference in the wellbeing of so many, and Sunderland Headlight CIO would not be what it is without their input.

Sunderland Headlight CIO

Report of the Trustees for the Period 1 July 2022 to 31 December 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Throughout 2022 we have worked diligently, continued to promote positive mental health, and provide activities and services based on the needs of our users.

Headlight works towards encouraging and supporting mental health service users to access provision, develop skills, and become involved in developing a support system in the community.

In 2022 our Trustees decided to change the charitable structure of Sunderland Headlight to a Charitable Incorporated Organisation (CIO). There has been a lot of hard work undertaken by Trustees, staff and volunteers to achieve this, but it has been well worthwhile as it has enabled Headlight to become a more robust organisation that is best placed to meet service users needs professionally and successfully.

We offer a number of activities and services at Headlight. These include a Women's Group, Graft Group (gardening and crafts), Bingo, Coffee Morning, Games Group, Social Sessions, Advice Service, Listening Sessions, Check-in Calls, and Chat Calls. These are all designed to help people manage their mental wellbeing, reduce isolation, and feel they are a valued member of the community. Pre-pandemic, Headlight focused mainly on services and activities face to face. Post-pandemic we have noted peoples changing needs and retained the facility to offer some of these services via telephone and email. This is a significant shift in meeting the needs of people and enables us to help and support more people than ever.

We hold a number of event days across the year including a Fun Day, World Mental Health Day, Halloween, and Christmas. We encourage service users to enjoy themselves, socialise, get involved, and improve their confidence. Events like this really help strengthen the sense of community as many people get involved with planning these days and making it happen.

Our Generalist Advice Service continues to be extremely well utilised. This has always been a popular service, and every year it has many more new clients accessing it. From July to December 2022, the Advice Service has gained £317,594 in welfare benefits for clients. In the last ten years it has gained over £3.5 million pounds in welfare benefits for clients. Over 2022 we have made further links with other organisations and professionals who refer into our service, such as Social Prescribers and Link Workers, Social Workers, CPN's and Mental Health Workers.

We were absolutely delighted to be chosen by Boldon Golf Club Ladies Team as their charity of the year for 2022. They have been holding a variety of events to raise funds for Headlight and we really appreciate their endeavours. It has been lovely getting to know their team captain, Alyson. We were also the recipients of very generous donations from Howard Civil Engineering Ltd and Barratt Development North East.

What Headlight achieves as a team is possibly best reflected in the feedback we are given by our service users:

'It was the best decision I made stepping through the front door. When I first came to Headlight, I was suicidal and in utter despair. I can't describe how grateful I am for all of your support. Thanks a million.' - Anonymous

'I can't thank you all enough for the support you have given me the past few months. They have been the hardest few months of my life, and I know without having Headlight here, I can say that I wouldn't have been able to carry on living. Having someone there for me, when I feel like I am alone and have no one is appreciated. Going through a difficult situation with my home life and family life is tough to manage. Coming into Headlight I can try to switch off a little bit. I can speak to you when I am struggling, and I'm learning to be honest with how I feel. You are there for the small things and the big things too. From setting my phone up with me, to supporting me by my side whilst I call a solicitor, you are helping me more than you know and words will never be enough to tell you how grateful I truly am.' - JR

It has been a special year for Headlight in 2022 as we celebrate our 20th birthday. Headlight began in 2002 and we are very proud of successfully providing help and support to people for two decades. Headlight has grown and developed over the years and we are looking forward to continuing this well into the future.

FINANCIAL REVIEW

Principal funding sources

Sunderland City Council via Washington Mind provided significant funding during the year to fund the support work and general running costs. Income received during the period totalled £16,666.

Sunderland Headlight CIO

Report of the Trustees for the Period 1 July 2022 to 31 December 2022

FINANCIAL REVIEW

Reserves policy

The policy of the Management Committee is to ensure that all expenses are fully funded and reserves are sufficient to cover expenditure commitments for a six month period.

Funds in deficit

The net incoming resources for the period amounted to a surplus of £81,257 .The amount attributable to reserves stands at a surplus of £81,257.

FUTURE PLANS

The charity continues to aim for financial security during the year ahead and will strive to secure funding for activities, salaries and core costs. Headlight has received a number of kind donations from members and the community, which has supported the charity to continue to offer activities and services to service users.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Sunderland Headlight is a Charitable Incorporated Organisation governed by its Constitution dated 12th October 2021.

Recruitment and appointment of new trustees

Trustees shall be appointed for a term of three years by a resolution passed at a properly convened meeting of the Trustees. Any person retiring as a Trustee is eligible for reappointment, although a Trustee who has completed three consecutive terms of service may not be reappointed for a fourth term until a period of at least one year has elapsed. In addition to Trustees appointed in accordance with the above clauses, additional Trustees may be co-opted for shorter or fixed periods because of the particular capabilities and competences they may bring for specific projects or programmes of work. In selecting individuals for appointment as Trustees, the Trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Management Committee has conducted its own review of the major risks to which the charity is exposed and systems have been established to minimise those risks. External risks related to the generation of funding and activities have led to the development of a strategic plan allowing for the diversification of funding. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the Charity. These procedures are reviewed to ensure that they still meet the needs of the Charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1196126

Principal address

14 Mary Street
Sunderland
Tyne & Wear
SR1 1NH

Trustees

R Braines Chair
M Unthank-Skinner
P Allison
J Easton
J Graham
S Turner
N Kristiansen

Sunderland Headlight CIO
Report of the Trustees
for the Period 1 July 2022 to 31 December 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

TTR Barnes Limited
Chartered Accountants
3-5 Grange Terrace
Stockton Road
Sunderland
Tyne & Wear
SR2 7DG

Approved by order of the board of trustees on 23 June 2023 and signed on its behalf by:

.....
J Easton - Trustee

Independent Examiner's Report to the Trustees of Sunderland Headlight CIO

Independent examiner's report to the trustees of Sunderland Headlight CIO

I report to the charity trustees on my examination of the accounts of Sunderland Headlight CIO (the Trust) for the period 1 July 2022 to 31 December 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

D J Cook

TTR Barnes Limited
Chartered Accountants
3-5 Grange Terrace
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SR2 7DG

Date: 26 June 2023

Sunderland Headlight CIO

**Statement of Financial Activities
for the Period 1 July 2022 to 31 December 2022**

	Notes	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	2	28,660	-	28,660
Other trading activities	3	<u>5,308</u>	<u>-</u>	<u>5,308</u>
Total		<u>33,968</u>	<u>-</u>	<u>33,968</u>
EXPENDITURE ON				
Charitable activities	4			
Charitable		11,967	458	12,425
Development Costs		19,411	-	19,411
Support Costs		19,066	-	19,066
Other		<u>4,000</u>	<u>-</u>	<u>4,000</u>
Total		<u>54,444</u>	<u>458</u>	<u>54,902</u>
NET INCOME/(EXPENDITURE)		(20,476)	(458)	(20,934)
Legacy charity funds	12	<u>108,748</u>	<u>458</u>	<u>109,206</u>
Net movement in funds		<u>88,272</u>	<u>-</u>	<u>88,272</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>88,272</u></u>	<u><u>-</u></u>	<u><u>88,272</u></u>

The notes form part of these financial statements

Sunderland Headlight CIO

Balance Sheet 31 December 2022

	Notes	Unrestricted fund £	Restricted fund £	Total funds £
FIXED ASSETS				
Tangible assets	9	616	-	616
CURRENT ASSETS				
Debtors	10	471	-	471
Cash at bank and in hand		<u>98,302</u>	<u>-</u>	<u>98,302</u>
		98,773	-	98,773
CREDITORS				
Amounts falling due within one year	11	(11,117)	-	(11,117)
		<u>-</u>	<u>-</u>	<u>-</u>
NET CURRENT ASSETS		<u>87,656</u>	<u>-</u>	<u>87,656</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>88,272</u>	<u>-</u>	<u>88,272</u>
NET ASSETS		<u>88,272</u>	<u>-</u>	<u>88,272</u>
FUNDS	12			
Unrestricted funds				<u>88,272</u>
TOTAL FUNDS				<u>88,272</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23 June 2023 and were signed on its behalf by:

.....
J Easton - Trustee

Sunderland Headlight CIO

Notes to the Financial Statements for the Period 1 July 2022 to 31 December 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

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.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 33% Straight line

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	£
Donations	3,662
Grants	<u>24,998</u>
	<u>28,660</u>

	Unrestricted £	Restricted £	2022 £
Sunderland City Council via washington Mind	24,999		24,999
	<u>24,999</u>	<u>0</u>	<u>24,999</u>

Sunderland Headlight CIO

Notes to the Financial Statements - continued for the Period 1 July 2022 to 31 December 2022

3. OTHER TRADING ACTIVITIES

	£
Admission Fees	1,369
Activities	2,572
Tuck Shop	<u>1,367</u>
	<u>5,308</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5) £	Support costs (see note 6) £	Totals £
Charitable	9,855	2,570	12,425
Development Costs	19,411	-	19,411
Support Costs	<u>19,066</u>	<u>-</u>	<u>19,066</u>
	<u>48,332</u>	<u>2,570</u>	<u>50,902</u>

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	£
Staff costs	43,258
Rates and water	(563)
Light and heat	914
Telephone	835
Postage and stationery	93
Sundries	988
Cleaning	97
Training	50
Repairs & Renewals	1,168
Refreshments	1,414
Hire Costs	<u>78</u>
	<u>48,332</u>

6. SUPPORT COSTS

	Governance costs £
Charitable	<u>2,570</u>

Sunderland Headlight CIO

Notes to the Financial Statements - continued for the Period 1 July 2022 to 31 December 2022

6. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

	Charitable £
Independent Examiner Fees	1,920
Payroll Costs	117
Insurance	449
Depreciation of tangible fixed assets	<u>84</u>
	<u><u>2,570</u></u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 December 2022.

8. STAFF COSTS

	£
Wages and salaries	39,328
Social security costs	<u>3,930</u>
	<u><u>43,258</u></u>

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

Centre Manager	1
Support Worker	<u>2</u>
	<u><u>3</u></u>

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

During the period the key management personnel were paid remuneration of £19,411

9. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
Additions	<u>359</u>	<u>341</u>	<u>700</u>
DEPRECIATION			
Charge for year	<u>27</u>	<u>57</u>	<u>84</u>
NET BOOK VALUE			
At 31 December 2022	<u><u>332</u></u>	<u><u>284</u></u>	<u><u>616</u></u>

Sunderland Headlight CIO

Notes to the Financial Statements - continued for the Period 1 July 2022 to 31 December 2022

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Debtors are measured on the basis of what will be recoverable in the future, discounted where material to present value.

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Accruals and deferred income	£ <u>11,117</u>
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Creditors are measured on the basis of what will be payable in the future, discounted where material to present value.

12. LEGACY CHARITY FUNDS

On 1 July 2022 Sunderland Headlight transferred its funds to Sunderland Headlight CIO.

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31 December 2022.

14. UNRESTRICTED FUNDS

This fund is not related to any designated project or purpose. since this fund is free from restrictions it is predominately operated to manage and administer the Charity on a day to day basis.

Sunderland Headlight CIO

Detailed Statement of Financial Activities for the Period 1 July 2022 to 31 December 2022

£

INCOME AND ENDOWMENTS

Donations and legacies

Donations	3,662
Grants	<u>24,998</u>

28,660

Other trading activities

Admission Fees	1,369
Activities	2,572
Tuck Shop	<u>1,367</u>

5,308

Total incoming resources

33,968

EXPENDITURE

Charitable activities

Wages	39,328
Social security	3,930
Rates and water	(563)
Light and heat	914
Telephone	835
Postage and stationery	93
Sundries	988
Cleaning	97
Training	50
Repairs & Renewals	1,168
Refreshments	1,414
Hire Costs	<u>78</u>

48,332

Other

Rent	4,000
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Support costs

Governance costs

Independent Examiner Fees	1,920
Payroll Costs	117
Insurance	449
Fixtures and fittings	27
Computer equipment	<u>57</u>

2,570

Total resources expended

54,902

Net expenditure

(20,934)

This page does not form part of the statutory financial statements