

**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 December 2023  
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 year ended 31 December 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 December 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).

**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 2023 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 year ended 31 December 2023**

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

Sunderland Headlight is a robust CIO and over the year we have managed increased demand for our services, expanded our network and forged new links with other organisations. Throughout 2023 we have worked diligently, continued to promote positive mental health, and provide activities and services based on the needs of our service users.

Headlight works towards encouraging and supporting mental health service users to access provision, develop skills, get involved, and build a support system that works for them in the community.

We work with a person-centred ethos and it is vital to us that what we do meets need and is effective. We held a consultation with our service users to explore this, and the information gathered was central to the production of our new Strategic Plan 2023 - 2026. Staff and trustees worked together with a business consultant to ensure this plan maps out Headlights trajectory over the next few years and the successful outcomes it aims to achieve on the way.

2023 has been a busy, eventful and productive year. We have continued to offer a number of activities, facilitated by volunteers recruited from our service users, that have been really popular. We offer a Men's Group, Women's Group, Bingo, Coffee Morning, Games Group and a weekly quiz. All of these activities support positive mental wellbeing and reduce feelings of loneliness and isolation. When asked how these activities helped them, our service users remarked that they help them to improve their social skills and self-confidence, helps to keep better control of their mental health, and gives them something to look forward to.

The services we offer have been equally as busy. Our Advice Service has been inundated with people requiring advice and help, particularly with welfare benefit claims, but also increasingly with debt and housing issues. Since it began, the Advice Service has helped to secure over £4million in welfare benefits for service users. We have been fortunate to have sufficient funding to employ a part time Advice Worker to help manage the increasing demand for this service.

We support people who are unable to come into Headlight in person via weekly check in calls. Our Support Worker makes on average around 100 of these calls a week. These calls mean a great deal to those who receive them:

'I battle borderline isolation - mentally it tells me I'm not on my own.'  
'It's friendly, professional and regular. I look forward to the calls.'

Support is also offered through Listening Sessions. These can be conducted face to face or via telephone. They provide an often needed one to one space for people to talk about things they are worried about or that are bothering them, or just to get things off their chest. Staff delivered 1655 Listening Sessions in 2023.

Our consultation with service users also indicated a desire for longer opening hours for our social sessions. We have increased the working hours of our Support Worker and extended these sessions four days a week from 10am to 4pm. We have held a number of celebratory events over the year, including World Mental Health Day, Summer Fun Day, Halloween, and Christmas. These have all been well attended and our service users look forward to participating in them. They offer an opportunity to enjoy socialising and celebrating in a safe space and really strengthen the sense of community.

Our service users enjoyed a couple of day trips away last year to Skipton and Leeds Market. There is a great sense of camaraderie on these trips and they provide an opportunity for people to travel a little further afield, knowing they will have support available for any anxieties they may have.

We have been expanding our network and partnership work further, building links with Northumbria Police, Tyne & Wear Fire Service, Social Prescribing and Link Worker Teams, and The Cultural Spring. A Ceramics Course was held at Headlight by The Cultural Spring for our service users. This was hugely popular and we will be developing this work further in 2024.

Our building has had a much needed revamp in 2023. As well as having our hall, stairs and landing redecorated and carpeted, we have had the exterior of our building redecorated. It is now looking a lot fresher and welcoming.

Staff and volunteers have all undergone Hate Crime Training with Northumbria Police and Headlight is a designated Safe Reporting Centre. We have also provided a placement to a student from a local Sixth Form who intends to pursue a career in mental health and medicine.

## **Sunderland Headlight CIO**

### **Report of the Trustees for the year ended 31 December 2023**

The pandemic meant that Headlight had to restrict what we could do, but it is definitely starting to feel like it is flourishing and providing positive support in the mental health community. Everyone has worked hard to make great achievements this year. This would not have been possible without our team of dedicated volunteers and supporters. We have been very fortunate to benefit from their kindness, hard work, and generosity. We would also like to thank Interflex Group for selecting us as their Charity of the Year, it has meant a great deal to us.

We are all very proud of what we have achieved in 2023 and intend to go into 2024 with the same determination to make a positive difference for people experiencing mental health issues.

#### **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.

##### **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.

The net incoming resources for the period amounted to a surplus of £15,529 (2022: deficit of £20,934). The amount attributable to reserves stands at a surplus of £15,529.

#### **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 3NH

**Sunderland Headlight CIO**

**Report of the Trustees  
for the year ended 31 December 2023**

**Trustees**

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

**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 13 May 2024 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 year ended 31 December 2023.

### **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 FCCA

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

14 May 2024

**Sunderland Headlight CIO**

**Statement of Financial Activities  
for the year ended 31 December 2023**

				Year ended 31/12/23	Period 1/7/22 to 31/12/22
	Notes	Unrestricted fund £	Restricted fund £	Total funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	121,753	-	121,753	28,660
Other trading activities	3	<u>9,224</u>	<u>-</u>	<u>9,224</u>	<u>5,308</u>
<b>Total</b>		<u>130,977</u>	<u>-</u>	<u>130,977</u>	<u>33,968</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	4				
Charitable		34,788	-	34,788	12,425
Development Costs		30,425	-	30,425	19,411
Support Costs		41,688	-	41,688	19,066
Other		<u>8,547</u>	<u>-</u>	<u>8,547</u>	<u>4,000</u>
<b>Total</b>		<u>115,448</u>	<u>-</u>	<u>115,448</u>	<u>54,902</u>
<b>NET INCOME/(EXPENDITURE)</b>		15,529	-	15,529	(20,934)
<b>Transfers between funds</b>	13	<u>-</u>	<u>-</u>	<u>-</u>	<u>109,206</u>
<b>Net movement in funds</b>		15,529	-	15,529	88,272
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		88,272	-	88,272	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>103,801</u>	<u>-</u>	<u>103,801</u>	<u>88,272</u>

The notes form part of these financial statements



# Sunderland Headlight CIO

## Balance Sheet 31 December 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	10	696	-	696	616
<b>CURRENT ASSETS</b>					
Debtors	11	735	-	735	471
Cash at bank and in hand		<u>111,420</u>	<u>-</u>	<u>111,420</u>	<u>98,302</u>
		112,155	-	112,155	98,773
<b>CREDITORS</b>					
Amounts falling due within one year	12	(9,050)	-	(9,050)	(11,117)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CURRENT ASSETS</b>		<u>103,105</u>	<u>-</u>	<u>103,105</u>	<u>87,656</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>103,801</u>	<u>-</u>	<u>103,801</u>	<u>88,272</u>
<b>NET ASSETS</b>		<u>103,801</u>	<u>-</u>	<u>103,801</u>	<u>88,272</u>
<b>FUNDS</b>	13				
Unrestricted funds				<u>103,801</u>	<u>88,272</u>
<b>TOTAL FUNDS</b>				<u>103,801</u>	<u>88,272</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 13 May 2024 and were signed on its behalf by:

J Easton - Trustee

## **Sunderland Headlight CIO**

### **Notes to the Financial Statements for the year ended 31 December 2023**

#### **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.

##### **Financial instruments**

The Charity only has financial assets and financial 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.

# Sunderland Headlight CIO

## Notes to the Financial Statements - continued for the year ended 31 December 2023

### 2. DONATIONS AND LEGACIES

	Year ended 31/12/23 £	Period 1/7/22 to 31/12/22 £
Donations	28,119	3,662
Grants	<u>93,634</u>	<u>24,998</u>
	<u>121,753</u>	<u>28,660</u>

	Unrestricted £	Restricted £	2023 £
Washington Mind	8,333	-	8,333
Life Support	33,051	-	33,051
NHS NE & North Cumbria	50,000	-	50,000
Lloyds	<u>2,250</u>	<u>-</u>	<u>2,250</u>
	<u>93,634</u>	<u>-</u>	<u>93,634</u>

### 3. OTHER TRADING ACTIVITIES

	Year ended 31/12/23 £	Period 1/7/22 to 31/12/22 £
Admission Fees	2,882	1,369
Activities	4,290	2,572
Tuck Shop	<u>2,052</u>	<u>1,367</u>
	<u>9,224</u>	<u>5,308</u>

**Sunderland Headlight CIO**

**Notes to the Financial Statements - continued  
for the year ended 31 December 2023**

**4. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 5) £	Support costs (see note 6) £	Totals £
Charitable	31,914	2,874	34,788
Development Costs	30,425	-	30,425
Support Costs	41,688	-	41,688
	<u>104,027</u>	<u>2,874</u>	<u>106,901</u>

**5. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	Year ended 31/12/23 £	Period 1/7/22 to 31/12/22 £
Staff costs	85,062	43,258
Rates and water	975	(563)
Light and heat	2,259	914
Telephone	1,830	835
Postage and stationery	619	93
Sundries	2,206	988
Cleaning	201	97
Training	-	50
Repairs & Renewals	6,550	1,168
Refreshments	3,082	1,414
Hire Costs	1,243	78
	<u>104,027</u>	<u>48,332</u>

**6. SUPPORT COSTS**

	Governance costs £
Charitable	<u>2,874</u>

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

	Year ended 31/12/23 Charitable £	Period 1/7/22 to 31/12/22 Total activities £
Independent Examiner Fees	1,440	1,920
Payroll Costs	259	117
Insurance	982	449
Depreciation of tangible fixed assets	193	84
	<u>2,874</u>	<u>2,570</u>

# Sunderland Headlight CIO

## Notes to the Financial Statements - continued for the year ended 31 December 2023

### 7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the period ended 31 December 2022.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the period ended 31 December 2022.

### 8. STAFF COSTS

	Year ended 31/12/23 £	Period 1/7/22 to 31/12/22 £
Wages and salaries	83,390	39,328
Social security costs	<u>1,672</u>	<u>3,930</u>
	<u>85,062</u>	<u>43,258</u>

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

	Year ended 31/12/23	Period 1/7/22 to 31/12/22
Centre Manager	1	1
Support Worker	<u>3</u>	<u>2</u>
	<u>4</u>	<u>3</u>

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

During the period the key management personnel were paid remuneration of £22,880

### 9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	28,660	-	28,660
Other trading activities	<u>5,308</u>	<u>-</u>	<u>5,308</u>
<b>Total</b>	<u>33,968</u>	<u>-</u>	<u>33,968</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
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>
<b>Total</b>	54,444	458	54,902

**Sunderland Headlight CIO**

**Notes to the Financial Statements - continued  
for the year ended 31 December 2023**

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>NET INCOME/(EXPENDITURE)</b>	(20,476)	(458)	(20,934)
<b>Transfers between funds</b>	<u>108,748</u>	<u>458</u>	<u>109,206</u>
<b>Net movement in funds</b>	<u>88,272</u>	<u>-</u>	<u>88,272</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>88,272</u>	<u>-</u>	<u>88,272</u>

**10. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 January 2023	359	341	700
Additions	<u>273</u>	<u>-</u>	<u>273</u>
At 31 December 2023	<u>632</u>	<u>341</u>	<u>973</u>
<b>DEPRECIATION</b>			
At 1 January 2023	27	57	84
Charge for year	<u>81</u>	<u>112</u>	<u>193</u>
At 31 December 2023	<u>108</u>	<u>169</u>	<u>277</u>
<b>NET BOOK VALUE</b>			
At 31 December 2023	<u>524</u>	<u>172</u>	<u>696</u>
At 31 December 2022	<u>332</u>	<u>284</u>	<u>616</u>

**11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Prepayments and accrued income	<u>735</u>	<u>471</u>

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

## Sunderland Headlight CIO

### Notes to the Financial Statements - continued for the year ended 31 December 2023

#### 12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Accruals and deferred income	<u>9,050</u>	<u>11,117</u>

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

#### 13. MOVEMENT IN FUNDS

Sunderland Headlight has a reserves policy to maintain six months worth of funding for running costs. Wages for the next six months are estimated to be approximately £43,304.

#### 14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

#### 15. 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 year ended 31 December 2023**

	Year ended 31/12/23 £	Period 1/7/22 to 31/12/22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	28,119	3,662
Grants	<u>93,634</u>	<u>24,998</u>
	121,753	28,660
<b>Other trading activities</b>		
Admission Fees	2,882	1,369
Activities	4,290	2,572
Tuck Shop	<u>2,052</u>	<u>1,367</u>
	<u>9,224</u>	<u>5,308</u>
<b>Total incoming resources</b>	130,977	33,968
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	83,390	39,328
Social security	1,672	3,930
Rates and water	975	(563)
Light and heat	2,259	914
Telephone	1,830	835
Postage and stationery	619	93
Sundries	2,206	988
Cleaning	201	97
Training	-	50
Repairs & Renewals	6,550	1,168
Refreshments	3,082	1,414
Hire Costs	<u>1,243</u>	<u>78</u>
	104,027	48,332
<b>Other</b>		
Rent	8,547	4,000
<b>Support costs</b>		
<b>Governance costs</b>		
Independent Examiner Fees	1,440	1,920
Payroll Costs	259	117
Insurance	982	449
Fixtures and fittings	81	27
Computer equipment	<u>112</u>	<u>57</u>
	2,874	2,570

This page does not form part of the statutory financial statements



**Sunderland Headlight CIO**

**Detailed Statement of Financial Activities  
for the year ended 31 December 2023**

	Year ended 31/12/23 £	Period 1/7/22 to 31/12/22 £
Total resources expended	<u>115,448</u>	<u>54,902</u>
<b>Net income/(expenditure)</b>	<u><u>15,529</u></u>	<u><u>(20,934)</u></u>

This page does not form part of the statutory financial statements