

HEADWAY NORTHUMBERLAND

England & Wales · Charity number 1198408

Details

Status Registered

Legal form CIO

Registered 2022-03-28

Register [View on the Charity Commission register](#)

Contact

Address 2 Tyelaw Meadows
Shilbottle
Alnwick
NE66 2JJ

Phone 07860142168

Email rachaeljobson@sky.com

Website www.headwaynorthumberland.co.uk

Activities

Objects: TO RELIEVE PERSONS WHO ARE RESIDENT IN NORTHUMBERLAND WHO HAVE SUFFERED A BRAIN INJURY, THEIR FAMILIES AND CARERS, IN PARTICULAR BUT NOT EXCLUSIVELY BY: A. PROVIDING SUPPORT, INFORMATION AND SIGNPOSTING ON HOW TO ACCESS SERVICES PROVIDED BY NORTHUMBERLAND COUNTY COUNCIL AND OTHER ORGANISATIONS WHICH SUPPORT THOSE SUFFERING WITH A BRAIN INJURY;B. RAISING AWARENESS OF BRAIN INJURY AMONGST THE GENERAL PUBLIC IN NORTHUMBERLAND.

Activities: We operate throughout Northumberland, with drop in meetings at Alnwick, Morpeth, Ashington, and Hexham, and continue to expand the number of drop in services we offer. We have meetings where we offer support and guidance and members can chat with peers about the issues they face. Workshops on various topics affecting members. We organise events and trips. A listening service and signposting.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Disability
- **Who:** People With Disabilities

Geography

- Northumberland

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|--------|-------------|--------|-----------|
| 2024-12-31 | £8,299 | £11,808 | - | - |
| 2023-12-31 | £5,765 | £6,500 | - | - |
| 2022-12-31 | £0 | £5,770 | - | - |

Trustees

| Name | Role | Appointed |
|------------------------------|------|------------|
| David Lawrence Levi Howcroft | | 2024-01-26 |
| Lynn Jones | | 2021-10-31 |
| Rachael Jobson | | 2021-10-31 |
| Ronald Payne | | 2021-10-31 |

HEADWAY NORTHUMBERLAND

England & Wales - Charity number 1198408

Accounts



Trustees' Annual Report for the period

| | | | | | | | |
|-------------|-------------------|-------------|--------------|-----------|-----------------|-------------|--------------|
| From | Period start date | | | To | Period end date | | |
| | Day 01 | Month 01 | Year 2023 | | Day 31 | Month 12 | Year 2023 |

Section A Reference and administration details

Charity name

Other names charity is known by

Registered charity number (if any)

Charity's principal address

| | |
|------------------|-----------------|
| 2 Tyelaw Meadows | |
| Shilbottle | |
| Northumberland | |
| Postcode | NE66 2JJ |

Names of the charity trustees who manage the charity

| | Trustee name | Office (if any) | Dates acted if not for whole year | Name of person (or body) entitled to appoint trustee (if any) |
|----|----------------|-----------------|-----------------------------------|---|
| 1 | Julie Cordon | Chair | | Headway Northumberland trustees by majority vote |
| 2 | Rachael Jobson | Secretary | | Headway Northumberland trustees by majority vote |
| 3 | Lynn Jones | Trustee | | Headway Northumberland trustees by majority vote |
| 4 | Ron Payne | Trustee | | Headway Northumberland trustees by majority vote |
| 5 | David Howcroft | Trustee | | Headway Northumberland trustees by majority vote |
| 6 | Alyn Routledge | Treasurer | | Headway Northumberland trustees by majority vote |
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Names of the trustees for the charity, if any, (for example, any custodian trustees)

| Name | Dates acted if not for whole year |
|------|-----------------------------------|
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Names and addresses of advisers (Optional information)

| Type of adviser | Name | Address |
|-----------------|------|---------|
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Name of chief executive or names of senior staff members (Optional information)

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Section B Structure, governance and management

Description of the charity's trusts

| | |
|---|---|
| Type of governing document (eg. trust deed, constitution) | Constitution |
| How the charity is constituted (eg. trust, association, company) | CIO |
| Trustee selection methods (eg. appointed by, elected by) | Appointed by majority vote of the trustees who manage the charity |

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

Offer support and guidance to any person suffering the effects of brain injury in Northumberland.
Promote social welfare, inclusion and guidance to any person suffering the effects of brain injury in Northumberland.
Provide information and signposting on how to access services provided by Northumberland County Council and other organisations which support those suffering with a brain injury.
Raise awareness of brain injury amongst the general public in Northumberland

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Organising and running of drop-ins throughout Northumberland, current venues in Berwick, Alnwick, Morpeth, Ashington, and Hexham. Through these meetings providing support and guidance to those affected by brain injury, with access to a listening service and signposting.

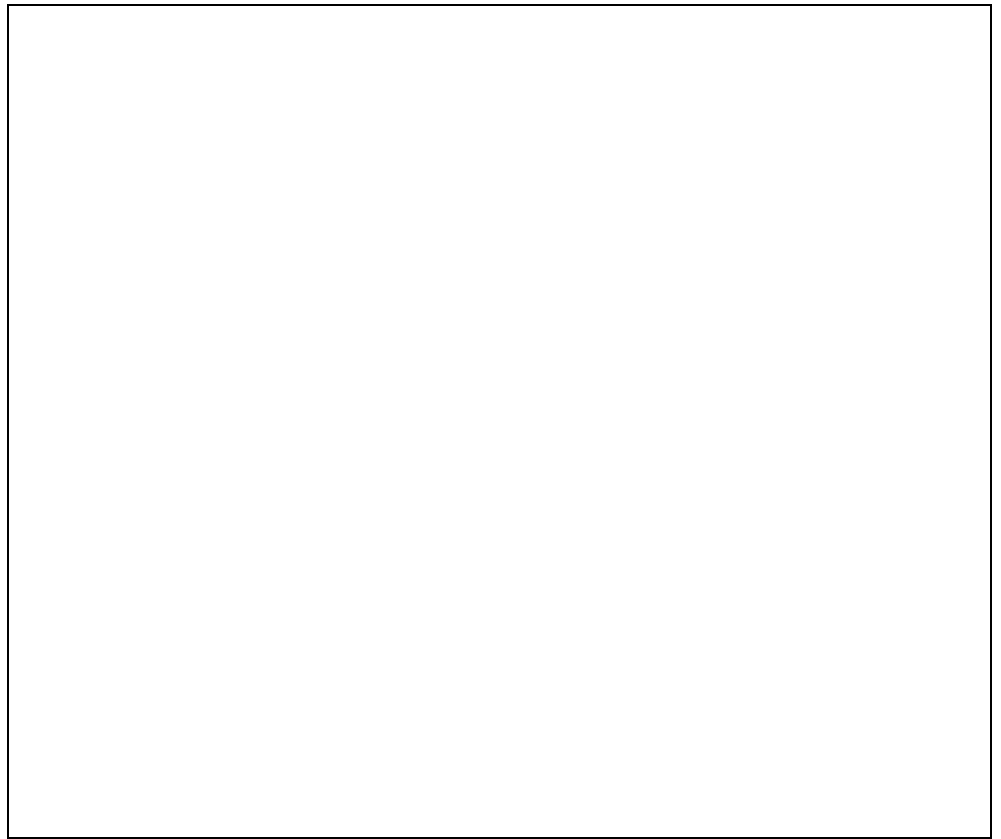
We arrange workshops on various topics affecting members and trips and events to promote social inclusion.

It is confirmed the trustees have had regard to the Charity Commission's guidance on public benefit when exercising any powers or duties to which that guidance is relevant.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.



Section D

Achievements and performance

Summary of the main achievements of the charity during the year

The charity this year has focussed on increasing membership and providing drop-in meetings for members to access support and guidance. We continue to provide support to those with neurological and neurodiverse conditions and consolidate and expand the ability of our charity to provide the best service to its members.

Section E

Financial review

Brief statement of the charity's policy on reserves

The policy is to ensure a reserve of £5,000 in the accounts to ensure services can be maintained. Due to the difficulties in sourcing grants with high competition from a number of charities, and with people's resources stretched fundraising has been difficult in the last 12 months, as such we have dipped below our reserve but have plans for the next 12 months to raise this back up to the reserve level.

Details of any funds materially in deficit

N/A

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Section F

Other optional information

Section G

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

| | | |
|-------------------------------------|-----------------|--|
| Signature(s) | <i>R Jobson</i> | |
| Full name(s) | Rachael Jobson | |
| Position (eg Secretary, Chair, etc) | Secretary | |
| Date | 30/10/2025 | |

HEADWAY NORTHUMBERLAND
Charity Number 1198408
INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR TO 31st DECEMBER 2024

| | <u>2024</u> | <u>2023</u> |
|---------------------------------|--------------------------|--------------------------|
| <u>INCOME</u> | | |
| Grants | 1250.00 | 0 |
| Events | 5135.24 | 764.50 |
| Donations | 1914.20 | 0.00 |
| <u>TOTAL INCOME</u> | <u>£8,299.44</u> | <u>£764.50</u> |
| <u>EXPENDITURE</u> | | |
| Accountancy | 150.00 | 125.00 |
| Insurance | 125.35 | 110.33 |
| Grants | 5000.00 | 5000.00 |
| Volunteer/Trustees expenses | 5159.48 | 0.00 |
| Travel costs | 0.00 | 384.09 |
| Training | 153.00 | 0.00 |
| Sundries | 0.00 | 50.00 |
| Staff expenses | 25.00 | 0.00 |
| Events | 1195.35 | 386.16 |
| Trustee expenses | 0.00 | 443.23 |
| <u>TOTAL EXPENDITURE</u> | <u>£11,808.18</u> | <u>£6,498.81</u> |
| <u>LOSS FOR THE YEAR</u> | <u>-£3,508.74</u> | <u>-£5,734.31</u> |

HEADWAY NORTHUMBERLAND

England & Wales - Charity number 1198408

Accounts



Trustees' Annual Report for the period

| | | | | | | | |
|-------------|-------------------|-------------|--------------|-----------|-----------------|-------------|--------------|
| From | Period start date | | | To | Period end date | | |
| | Day 01 | Month 01 | Year 2023 | | Day 31 | Month 12 | Year 2023 |

Section A Reference and administration details

| | |
|---|--|
| Charity name | Headway Northumberland |
| Other names charity is known by | N/A |
| Registered charity number (if any) | 1198408 |
| Charity's principal address | 2 Tyelaw Meadows Shilbottle Northumberland Postcode NE66 2JJ |

Names of the charity trustees who manage the charity

| | Trustee name | Office (if any) | Dates acted if not for whole year | Name of person (or body) entitled to appoint trustee (if any) |
|----|----------------|-----------------|-----------------------------------|---|
| 1 | Julie Cordon | Chair | | Headway Northumberland trustees by majority vote |
| 2 | Rachael Jobson | Secretary | | Headway Northumberland trustees by majority vote |
| 3 | Lynn Jones | Treasurer | | Headway Northumberland trustees by majority vote |
| 4 | Ron Payne | Trustee | | Headway Northumberland trustees by majority vote |
| 5 | David Howcroft | Trustee | | Headway Northumberland trustees by majority vote |
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Names of the trustees for the charity, if any, (for example, any custodian trustees)

| Name | Dates acted if not for whole year |
|------|-----------------------------------|
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Names and addresses of advisers (Optional information)

| Type of adviser | Name | Address |
|-----------------|------|---------|
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Name of chief executive or names of senior staff members (Optional information)

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Section B Structure, governance and management

Description of the charity's trusts

| | |
|---|---|
| Type of governing document (eg. trust deed, constitution) | Constitution |
| How the charity is constituted (eg. trust, association, company) | CIO |
| Trustee selection methods (eg. appointed by, elected by) | Appointed by majority vote of the trustees who manage the charity |

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

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Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

Offer support and guidance to any person suffering the effects of brain injury in Northumberland.
 Promote social welfare, inclusion and guidance to any person suffering the effects of brain injury in Northumberland.
 Provide information and signposting on how to access services provided by Northumberland County Council and other organisations which support those suffering with a brain injury.
 Raise awareness of brain injury amongst the general public in Northumberland

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Organising and running of drop-ins throughout Northumberland, current venues in Berwick, Alnwick, Morpeth, Ashington, and Hexham, with proposals to expand the number of drop-in meetings. Through these meetings providing support and guidance to those affected by brain injury, with access to a listening service and signposting.

We arrange workshops on various topics affecting members and trips and events to promote social inclusion.

It is confirmed the trustees have had regard to the Charity Commission's guidance on public benefit when exercising any powers or duties to which that guidance is relevant.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Summary of the main achievements of the charity during the year

The charity this year has focussed on increasing membership and providing drop-in meetings for members to access support and guidance. We continue to engage in a pilot scheme with another charity to provide full life support to those with neurological and neurodiverse conditions and consolidate and expand the ability of both charities to provide the best service to its members.

Section E

Financial review

Brief statement of the charity's policy on reserves

The policy is to ensure a reserve of £5,000 in the accounts to ensure services can be maintained.

Details of any funds materially in deficit

N/A

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Section F

Other optional information

Section G

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

| | | |
|--|----------------|--|
| Signature(s) | | |
| Full name(s) | Rachael Jobson | |
| Position (eg Secretary, Chair, etc) | Secretary | |
| Date | | |

INDEPENDENT EXAMINER'S REPORT

HEADWAY NORTHUMBERLAND

On accounts for the year ended 31st December 2023

Charity number 1198408

Respective responsibilities of trustees and examiner:

The trustees of the organisation are responsible for the preparation of accounts; they consider that an audit is not required for this year under Section 114(2) of the Charities Act 2011 and an independent examination is required.

It is my responsibility to examine the accounts (under section 145 of the 2011 Act) and follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Act and state whether particular matters have come to my attention.

Basis of the Independent Examiners Statement.

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosure in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiners Statement.

In the course of my examination no matter has come to my attention; (1) which gives me reasonable cause to believe that in any material respect the trustees have not met the requirements to ensure that proper accounting records are kept (in accordance with section 41 of the Act) and (2) accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act or to which in my opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.

David Belk

8th October 2024

David Belk F.C.I.S. / M.A.A.T.
4 Harton Lane
South Shields
NE34 0EF

Headway Northumberland

Registered Charity : 1198408

Trustees Report

- Organising and running effective drop-in's across Northumberland, located in Berwick, Alnwick, Morpeth, Ashington and Hexham and through these meetings providing support and guidance to those affected by brain injury
- Organising a programme of fundraising to ensure sufficient funds to maintain our services
- Providing support and guidance to those affected by brain injury
- Providing workshops on cyber fraud to protect our members
- Organising a calendar of trips and events to promote social inclusion
- Working with another Charity on a pilot scheme and providing per support volunteer roles as a route map into possible further voluntary or paid work

HEADWAY NORTHUMBERLAND

BALANCE SHEET AT 31st DECEMBER 2023

ASSETS

| | |
|------|---------|
| Bank | 6692.20 |
|------|---------|

LIABILITIES

0.00

TOTAL NET ASSETS

£6,692.20

RESERVES

| | |
|--------------------------------|-----------------|
| Reserves at 31st December 2023 | 12426.51 |
| less Loss for the year | <u>-5734.31</u> |

TOTAL RESERVES

£6,692.20

HEADWAY NORTHUMBERLAND

Charity Number 1198408

INCOME

Events 764.50

TOTAL INCOME

£764.50

EXPENDITURE

Accountancy 125.00
Insurance 110.33
Grants 5000.00
Travel costs 384.09
Sundries 50.00
Events 386.16
Trustee expenses 443.23

TOTAL EXPENDITURE

£6,498.81

LOSS FOR THE YEAR

-£5,734.31

HEADWAY NORTHUMBERLAND

England & Wales - Charity number 1198408

Accounts



Trustees' Annual Report for the period

| | | | | | | | |
|-------------|-------------------|-------------|--------------|-----------|-----------------|-------------|--------------|
| From | Period start date | | | To | Period end date | | |
| | Day 28 | Month 03 | Year 2022 | | Day 31 | Month 12 | Year 2022 |

Section A Reference and administration details

| | |
|---|--|
| Charity name | Headway Northumberland |
| Other names charity is known by | N/A |
| Registered charity number (if any) | 1198408 |
| Charity's principal address | 2 Tyelaw Meadows Shilbottle Northumberland Postcode NE66 2JJ |

Names of the charity trustees who manage the charity

| | Trustee name | Office (if any) | Dates acted if not for whole year | Name of person (or body) entitled to appoint trustee (if any) |
|----|----------------|-----------------|-----------------------------------|---|
| 1 | Ronald Payne | Chair | | Headway Northumberland trustees by majority vote |
| 2 | Rachael Jobson | Secretary | | Headway Northumberland trustees by majority vote |
| 3 | Grant Watson | Treasurer | | Headway Northumberland trustees by majority vote |
| 4 | Julie Cordon | Trustee | | Headway Northumberland trustees by majority vote |
| 5 | Linda Jones | Trustee | | Headway Northumberland trustees by majority vote |
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Names of the trustees for the charity, if any, (for example, any custodian trustees)

| Name | Dates acted if not for whole year |
|------|-----------------------------------|
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Names and addresses of advisers (Optional information)

| Type of adviser | Name | Address |
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Name of chief executive or names of senior staff members (Optional information)

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Section B Structure, governance and management

Description of the charity's trusts

| | |
|---|---|
| Type of governing document (eg. trust deed, constitution) | Constitution |
| How the charity is constituted (eg. trust, association, company) | CIO |
| Trustee selection methods (eg. appointed by, elected by) | Appointed by majority vote of the trustees who manage the charity |

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

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Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

| |
|---|
| <p>Offer support and guidance to any person suffering the effects of brain injury in Northumberland.</p> <p>Promote social welfare, inclusion and guidance to any person suffering the effects of brain injury in Northumberland.</p> <p>Provide information and signposting on how to access services provided by Northumberland County Council and other organisations which support those suffering with a brain injury.</p> <p>Raise awareness of brain injury amongst the general public in Northumberland</p> |
|---|

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Organising and running of drop-ins throughout Northumberland, current venues in Alnwick, Morpeth, Ashington, and Hexham, with proposals to expand the number of drop-in meetings. Through these meetings providing support and guidance to those affected by brain injury, with access to a listening service and signposting.

We arrange workshops on various topics affecting members and trips and events to promote social inclusion.

It is confirmed the trustees have had regard to the Charity Commission's guidance on public benefit when exercising any powers or duties to which that guidance is relevant.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Summary of the main achievements of the charity during the year

The charity this year has focussed on increasing membership and providing drop-in meetings for members to access support and guidance. We have been engaged in a pilot with another charity to provide full life support to those with neurological and neurodiverse conditions and consolidate and expand the ability of both charities to provide the best service to its members.

Section E**Financial review****Brief statement of the charity's policy on reserves**

The policy is to ensure a reserve of £5,000 in the accounts to ensure services can be maintained.

Details of any funds materially in deficit

N/A

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Section F**Other optional information****Section G****Declaration**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

| | | |
|--|----------------|--|
| Signature(s) | | |
| Full name(s) | Rachael Jobson | |
| Position (eg Secretary, Chair, etc) | Secretary | |
| Date | | |

Branch income and expenditure ca

As your branch is part of the Headwa
same financial reporting requirements
can be complicated and have tried to
you all to ensure we are following che

| Income category |
|----------------------------|
| Donations |
| Legacies |
| Grants |
| Fees for services provided |
| Events |
| Bank interest received |

| Expenditure category |
|-----------------------------|
| Services provided |
| Grants distributed |
| Depreciation |

| Definitions |
|--------------------|
| Fixed assets |
| Debtors |
| Creditors |
| Surplus/ deficit |
| Reserves |

| Depreciation and fixed assets |
|--------------------------------------|
|--------------------------------------|

Categories and some accounting definitions

As a charity - the brain injury association charity umbrella, we are required to include details of your finances in our annual accounts. This means that your annual financial statements as we do. To be compliant with charity law we need to know the breakdown of both income and expenditure, into the categories provided and your assets and liabilities. We will provide details of the breakdown below. For many branches you will not have income or expenditure in several categories and will have limited assets or liabilities under charity law. The areas you **need** to complete are in the **blue boxes** on the Financial Return and Balance sheet detail tabs. **Thank you very much for your support.**

Example

General gifts of money, whether they are given by bank transfer, cheque or in cash

A gift left to you in someone's will. If you are left a legacy you need to report this as income, if you have been officially notified of it, even if you have not yet received it into your bank account.

Funding from a grant making body such as another charity or a local authority

Subs from members for participation in activities or other sessions

Ticket sales for a concert/ stall fees for a Christmas Fair/ tombola or cake sale

Any interest your bank pays you on your bank balance

Example

Likely to be the majority of your expenditure as the purpose of your branch is to provide support and services to brain injury survivors, their family and carers

Any grants of money you have made to brain injury survivors

Any charge of fixed assets. Please see details on fixed assets (line 38-48 below)

Descriptions

Physical equipment where the original cost exceeds £500 and it is charged over a fixed period. This is classed as an ASSET (See further details below)

People or organisations who **owe you** money, for example a legacy or fees or subs due in one year but paid to you in the next (where the money is due to you until January). This is classed as an ASSET

Where **you owe** money to people or organisations for example if you hire a venue for an event in one year but do not make the payment until the next (where the payment is due in December but don't make the payment until January). This is classed as a LIABILITY

Your surplus or deficit is the net figure of all your income (including that you are still owed) less all your expenditure (including that you owe to others)

These are the funds you hold. They are not your bank balance but are the total of your assets less liabilities. For example

Asset: Fixed asset equipment PLUS

Asset: Bank balance PLUS

Asset: Cash in hand PLUS

Asset : Debtors or money owed to you LESS

Liability: Creditors or money you owe

The combination will give you your reserves balance

If you buy an asset worth more than £500 for your branch, typically a piece of electronic equipment e.g. a laptop, rather than putting the full amount into expenditure to spread the cost over the useful life of the piece of equipment, usually three years. For example it is standard to expect a laptop to last for at least 3 years over the life of the laptop. Firstly, you would need to add the full cost to your fixed assets so that your bank information is correct. Then you would move the cost to expenditure over the life of the asset.

Laptop bought in June 2022 for £612

£600 divided by 36 months = £17 a month

2022: usage from June to December or 7 months cost or 7 times £17 = £119. Fixed asset value reduced to £493

2023: usage for full year is 12 months cost or 12 times £17 = £204. Fixed asset value reduced to £289

2024: usage for full year is 12 months cost or 12 times £17 = £204. Fixed assets value reduced to £85

2025: usage from January to May or 5 months cost or 5 times £17 = £85

By the end of May 2025, the cost would have been fully charged to expenditure.

We appreciate this is complicated but it is a legal requirement. Many of you do not buy equipment and will not need to do this but for those who do, you can contact Headway's Network Support team member and they will be able to support you

Branch financial return 2022

INCOME & EXPENDITURE STATEMENT

INCOME

| | |
|----------------------------|-------|
| Donations | £0.00 |
| Legacies | £0.00 |
| Grants | £0.00 |
| Fees for services provided | £0.00 |
| Events | £0.00 |
| Bank interest received | £0.00 |

*For explanations, see the guidance tab

TOTAL INCOME £0.00

EXPENDITURE

| | |
|--------------------|-----------|
| Fundraising | £0.00 |
| Services provided | £769.58 |
| Grants distributed | £5,000.00 |
| Depreciation | £0.00 |

*For explanations, see the guidance tab

TOTAL EXPENDITURE £5,769.58

SURPLUS/ (DEFICIT) -£5,769.58

Reserves on 1st January 2022 £18,196.09

Reserves on 31st December 2022 £12,426.51

BALANCE SHEET

ASSETS

| | |
|---------------------------------------|-------------------|
| Fixed assets | £0.00 |
| Bank balance on 31st December 2022 | <u>£12,426.51</u> |
| Petty cash held on 31st December 2022 | £0.00 |
| Debtors | £0.00 |

TOTAL ASSETS £12,426.51

LIABILITIES

| | |
|-----------|-------|
| Creditors | £0.00 |
|-----------|-------|

TOTAL LIABILITIES £0.00

NET ASSETS AND LIABILITIES £12,426.51

RESERVES

| | |
|--------------------------------|-------------------|
| Reserves on 31st December 2022 | <u>£12,426.51</u> |
|--------------------------------|-------------------|

TOTAL RESERVES £12,426.51

CHECK BALANCE SHEET £0.00

Headway Northumberland

Notes

Your income and expenditure statement (known as the profit & loss account in the commercial world) shows your financial performance in the current financial year only.

Charities make a surplus or deficit not a profit or loss. It means the same thing, it is just different terminology. The brackets on (deficit) just mean that it a minus figure

This is your reserves brought forward from the end of 2021

The balance sheet shows how you are holding your reserves. For most branches, it will be just the money in your bank account and petty cash but some branches will have other assets and even some outstanding liabilities at the end of the financial year. It is cumulative, that is it shows your underlying financial health, not annual performance

This will be pulled through from balance sheet if you complete it
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If there is a difference, you will need to recheck your figures

Balance sheet detail

ASSETS

Most branches only have cash assets, which can be held in your bank account or your petty cash tin. Most branches will only have one t

CASH AND BANK

| Money held | Balance on 01.01.2022 | Receipts | Payments | Balance on 31.12.2022 |
|----------------|--------------------------|--------------|--------------|--------------------------|
| Bank account 1 | | | | £0.00 |
| Bank account 2 | | | | £0.00 |
| Bank account 3 | | | | £0.00 |
| Petty cash | | | | £0.00 |
| TOTAL | £0.00 | £0.00 | £0.00 | £0.00 |

We **don't** need to report your total bank and cash receipts or payments. This is just there so you can check your total.

Some branches also have other assets, such as fixed assets (equipment owned by the branch which originally cost more than £500) and

FIXED ASSETS

Some branches also have other assets, such as fixed assets (equipment owned by the branch which originally cost more than £500) and

| | Balance on 01.01.2022 | New equipment bought | Depreciation for the year | Balance on 31.12.2022 |
|--------------------|--------------------------|-------------------------|------------------------------|--------------------------|
| Fixed asset item 1 | | | | £0.00 |
| Fixed asset item 2 | | | | £0.00 |
| Fixed asset item 3 | | | | £0.00 |
| Fixed asset item 4 | | | | £0.00 |
| Fixed asset item 5 | | | | £0.00 |
| | £0.00 | £0.00 | £0.00 | £0.00 |

Fixed asset example

This example uses the figures from the explanation sheet for a laptop bought in June 2022 for £612 and shows how the cost is spread over the 36 months of the laptops value life. You will probably use the laptop for longer, but there is no more depreciation after the 36 months.

| | Balance on 01.01.2022 | New equipment bought | Depreciation for the year | Balance on 31.12.2022 |
|------------------|--------------------------|-------------------------|------------------------------|--------------------------|
| Year 1 Laptop | £0.00 | £612.00 | £119.00 | £493.00 |
| | £0.00 | £612.00 | £119.00 | £493.00 |
| Year 2 Laptop | £493.00 | £0.00 | £204.00 | £289.00 |
| | £493.00 | £0.00 | £204.00 | £289.00 |
| Year 3 Laptop | £289.00 | £0.00 | £204.00 | £85.00 |
| | £289.00 | £0.00 | £204.00 | £85.00 |

| Year 4 | Balance on 01.01.2025 | New equipment bought | Depreciation for the year | Balance on 31.12.2025 |
|--------|-----------------------|----------------------|---------------------------|-----------------------|
| Laptop | £85.00 | £0.00 | £85.00 | £0.00 |
| | £85.00 | £0.00 | £85.00 | £0.00 |

DEBTORS

Most branches will not have any debtors, however if you have guaranteed income in future years, e.g. a legacy or a guaranteed donation you need to report it here.

| | Balance on 01.01.2022 | Increase in debtors | Reduction in debtors | Balance on 31.12.2022 |
|--------------|-----------------------|---------------------|----------------------|-----------------------|
| Debtors | | | | £0.00 |
| TOTAL | £0.00 | £0.00 | £0.00 | £0.00 |

Debtors example

Your branch has been left a gift of £500 in a will. You were told in June 2022, but won't receive the money until 2023. You show it as income on your income and expenditure account, but you then need to add it to debtors, as you are owed money

Debtors go in as a **plus** because money you are owed is an asset

| | Balance on 01.01.2022 | Increase in debtors | Reduction in debtors | Balance on 31.12.2022 |
|------------------|-----------------------|---------------------|----------------------|-----------------------|
| Debtors (legacy) | £0.00 | £500.00 | £0.00 | £500.00 |
| TOTAL | £0.00 | £500.00 | £0.00 | £500.00 |

If your branch had a debtor in 2021, but the money has now been received, you will need to remove it from debtors as you are no longer owed money.

| | Balance on 01.01.2022 | Increase in debtors | Reduction in debtors | Balance on 31.12.2022 |
|--------------------------|-----------------------|---------------------|----------------------|-----------------------|
| Debtors (money received) | £250.00 | £0.00 | -£250.00 | £0.00 |
| TOTAL | £250.00 | £0.00 | -£250.00 | £0.00 |

LIABILITIES

Most branches will not have any creditors, however if you are committed to a payment, e.g. an invoice you have received but will pay next year, you need to report it here.

CREDITORS

| | Balance on 01.01.2022 | Increase in creditors | Reduction in creditors | Balance on 31.12.2022 |
|--------------|-----------------------|-----------------------|------------------------|-----------------------|
| Creditors | | | | £0.00 |
| TOTAL | £0.00 | £0.00 | £0.00 | £0.00 |

Creditors example

Your branch has an invoice for goods or a service received in 2022 which you won't pay until 2023. This could be because the invoice is dated late in December or because there was no-one available to pay it immediately

Creditors go in as **minus** figures because they are a liability or money you owe

| | Balance on 01.01.2022 | Increase in creditors | Reduction in creditors | Balance on 31.12.2022 |
|-------------------------|-----------------------|-----------------------|------------------------|-----------------------|
| Creditors (invoice due) | £0.00 | -£250.00 | £0.00 | -£250.00 |

| | | | | |
|--------------|--------------|-----------------|--------------|-----------------|
| TOTAL | £0.00 | -£250.00 | £0.00 | -£250.00 |
|--------------|--------------|-----------------|--------------|-----------------|

If your branch had a creditor in 2021, but the money has now been paid, you will need to remove it from creditors as you are no longer owe money. To reduce a creditor, this will go in as a *plus* figure

| | Balance on 01.01.2022 | Increase in debtors | Reduction in debtors | Balance on 31.12.2022 |
|-----------------------|----------------------------------|--------------------------------|---------------------------------|----------------------------------|
| Creditors (debt paid) | -£300.00 | £0.00 | £300.00 | £0.00 |
| TOTAL | -£300.00 | £0.00 | £300.00 | £0.00 |

bank account, if this is the case leave the others empty.

debtors or money owed to the branch

debtors or money owed to the branch