



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

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 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)

Position (eg Secretary, Chair, etc)

Date

Rachael Jobson	
Secretary	

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 cha

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

y - 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 cashed the cheque 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 money is due for payment 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 laptop.

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
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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
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SURPLUS/ (DEFICIT)	-£5,769.58
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Reserves on 1st January 2022	£18,196.09
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Reserves on 31st December 2022	£12,426.51
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BALANCE SHEET

ASSETS

Fixed assets	£0.00
Bank balance on 31st December 2022	£12,426.51
Petty cash held on 31st December 2022	£0.00
Debtors	£0.00

TOTAL ASSETS	£12,426.51
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LIABILITIES

Creditors	£0.00
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TOTAL LIABILITIES	£0.00
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NET ASSETS AND LIABILITIES	£12,426.51
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RESERVES

Reserves on 31st December 2022	£12,426.51
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TOTAL RESERVES	£12,426.51
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CHECK BALANCE SHEET	£0.00
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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.

Year 1 Laptop	Balance on 01.01.2022	New equipment bought	Depreciation for the year	Balance on 31.12.2022
	£0.00	£612.00	£119.00	£493.00
	£0.00	£612.00	£119.00	£493.00
Year 2 Laptop	Balance on 01.01.2023	New equipment bought	Depreciation for the year	Balance on 31.12.2023
	£493.00	£0.00	£204.00	£289.00
	£493.00	£0.00	£204.00	£289.00
Year 3 Laptop	Balance on 01.01.2024	New equipment bought	Depreciation for the year	Balance on 31.12.2024
	£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
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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.

1 debtors or money owed to the branch

1 debtors or money owed to the branch