

**REGISTERED COMPANY NUMBER: 04184335 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1086140**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023  
FOR  
HEADWAY PORTSMOUTH & SOUTH-EAST  
HAMPSHIRE**

Gibson Whitter  
Chartered Accountants  
and Chartered Tax Advisers  
Larch House  
Parklands Business Park  
Denmead  
Hampshire  
PO7 6XP

**HEADWAY PORTSMOUTH & SOUTH-EAST  
HAMPSHIRE**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 6
<b>Independent Examiner's Report</b>	7
<b>Statement of Financial Activities</b>	8
<b>Balance Sheet</b>	9 to 10
<b>Notes to the Financial Statements</b>	11 to 22

**HEADWAY PORTSMOUTH & SOUTH-EAST  
HAMPSHIRE**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 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**

**Purposes and Aims**

The main objectives of the charity are:-

- To provide information and support for people with brain injuries, their families and carers;
- To assist people with brain injuries to return to community living;
- To increase public awareness and understanding of brain injury;
- To participate in activities that will reduce the incidence of brain injury;
- To promote co-ordinated multi-disciplinary approaches to brain injury screening, acute care, assessment, rehabilitation and community re-entry, with clear accountability at all stages.

In furtherance of these objectives, during the financial year 2022/23 Headway continued to offer support through sessions provided at the Mountbatten Centre and in the community. Outreach services, family members' meetings and structured activities were offered. All figures below are for service users from all geographic areas covered by Headway Portsmouth and South East Hampshire.

**Public benefit**

**How our activities deliver public benefit**

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and activities and in planning future activities.

All of our charitable activities deliver public benefit because they are focused upon supporting those who have suffered brain injury, their families and carers, increasing public awareness of brain injury, improving treatment and rehabilitation / re enablement of those who have suffered brain injury and providing information to the public to promote the steps which can be taken to reduce or eliminate the prospects of others sustaining brain injury.

# HEADWAY PORTSMOUTH & SOUTH-EAST HAMPSHIRE

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

### ACHIEVEMENT AND PERFORMANCE

#### Session support

We currently have 110 Service Users (SU) attending our outreach sessions in either Portsmouth, Gosport, or Petersfield. During the year there were 110 regular service users attending one or more sessions a week with an average of 16 carers attending one of the weekly sessions. By March 2023 our monthly throughput had increased to 479 service users attending our sessions throughout the month, which was up by 12% from last year. New service users continued to be invited along to join the sessions and over the year 39 new service users attended at least one session.

At the start of 2023 funding from GVC enabled a men's only group to be set up and a grant from Moneybarn enabled us to create a new young person's group. Sessions were provided in Portsmouth, Gosport, and Petersfield areas. The average service user monthly attendance for Headway Portsmouth and South East Hampshire's Social Inclusion Community Outreach programmes was 109 up from 99 last year.

#### Service User Feedback

I wanted to write to thank you for the wonderful service you offer to both Stephen and myself. Before he started at Headway he was a recluse, spending his days in his bedroom staring at a wall. He was unable/did not want to engage with people and his quality of life was zero. This impacted greatly on me as I work fulltime and felt guilty leaving him alone every day. Headway has opened up a huge window of opportunity for him and he looks forward to his days with you, he would come five days a week if you could offer the service! He is now getting regular contact with a group of people whose company he genuinely seems to enjoy, the activities he joins in with ensure he is getting exercise, both mentally and physically, and best of all he is out of his room and engaging with people. For me, I can feel less guilty about him sitting at home alone all day and it has given him back some independence and confidence to leave the house alone to visit the local shops or collect his prescription.

I cannot praise enough the care and dedication of all the staff who work with you who provide such an important service to patients with brain injuries and their families, thank you for being there.

#### Awards

Winners of the Hampshire and Isle of Wight LTA Connecting Communities Tennis Award.

#### 1 to 1 Support

Headway provides 1 to 1 support for many different needs during the year: -

- Dropping into the office or contacting by other means, where people want to know if we can help them.
- Carers with new service users.
- Assessment of service users - both initial and review assessments with all service users.
- Crisis 1 to 1s around the issues of relationships, benefits, housing, conflict and finance which can result in a referral to another agency. We are also seeing big increases in numbers of tribunals and appeals supported.

#### Hospital project

Despite the hospital remaining under immense pressure the Senior Support Worker managed to continue to maintain the link between the hospital workers and patients, which has led to a continued stream of referrals. There were 125 referrals from the hospital and other health professionals during this period, and 57 enquiries/advice and we are currently still supporting 60 of them until they are ready to join one of our outreach sessions.

Part of the service we provide is offering advice and information for people who have sustained a brain injury and assist in the following areas:

**Benefits** - PIP, Attendance Allowance, Universal Credit, Employment Support Allowance

**Travel** - blue badge parking permits, bus passes, travel schemes

**Cards** - Brain injury card

**Information** - Headway UK, advice leaflets, support & information

**Brain Injury Courses** - Brain injury Awareness, Confidence Building, Communication & Behavioural

**A listening ear and coffee**

**HEADWAY PORTSMOUTH & SOUTH-EAST  
HAMPSHIRE**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2023**

Over the year we supported 52 individuals affected by brain injury whilst as an inpatient at the QA Hospital and then on discharge we continue their journey with them until they were ready to move into the community and attending one of our outreach sessions.

We provided an initial meet and greet service to 48 individuals, assisted 79 people with their benefits such as PIP, AA, UC and ESA and supported another 22 with their Blue Badge, Brain Injury Card, Bus Pass etc.

**Training Courses**

We continue to offer training and the Cognitive Reablement Programme included practical support sessions and activities that support personal safety, improved communication, improved behavioural and relationship skills and improved executive function, skills that have been lost because of brain injury. With this programme we were able to provide much needed support by assisting new Service Users in improving their skills, health, and wellbeing, building confidence and self-esteem, in a relaxed, supported, and safe secure, online format, hosted and facilitated by a skilled tutor with extensive knowledge of brain injury.

**Brain Injury Awareness** - Four Brain Injury Awareness (BIA) courses for service users' families, friends and carers were run, one in May with 18 attendees, one in September with 4 attendees, one external in October for HM Prison and Probation Service with 63 attendees and the last one in March 2023 with 18 attendees.

**Cognitive Reablement course** - We ran 3 x 14-week cognitive reablement courses during this period. The first one was run in Portsmouth with 5 attendees, another was held in October based over in Gosport and had 12 attendees booked on it and the last one started in February again in Portsmouth with 8 people attending.

**Feedback**

Each service user contracts to do courses and feedback is provided at the end of the course. Examples of feedback received during the year following completion of the Cognitive Reablement course is as follows: -

Very informative

You're doing an amazing job, keep it up certainly making a difference

Thank you this has given me a better understanding

**The Family members / Carers Support Programme**

Family members appreciate having the opportunity to talk with others who have been through similar traumatic experiences. To share stories and discuss the challenges of caring for someone is of immense value. There is a range of experience within the group who can help with new contacts and are available to meet on an individual basis either by phone or 1-2-1 for a coffee and chat, with an invitation to join the groups if and when ready.

**Volunteer Support**

Volunteers returned to sessions during the year to provide invaluable support and links were resumed with Portsmouth University to encourage students to volunteer with the Charity

**Charity Shops**

The shops once again contributed extremely well to income.

**HEADWAY PORTSMOUTH & SOUTH-EAST  
HAMPSHIRE**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2023**

**FINANCIAL REVIEW**

**Funding**

The results for this year show a surplus of £24,641 (2022: £9,741).

The on-going expenses mean that there are no funds available for long term investment and in the current financial climate the trustees do not consider that investment in funds other than those which are completely secure can be justified. Consequently, the funds available remain within the charity's bank accounts.

The trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. The trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 3 and 6 months of the expenditure. Budgeted expenditure for the charity for 2023/2024 is £150,000 excluding shop expenditure.

The target reserves are therefore at least £37,500 in general funds with an upper target of £75,000. The reserves are needed to meet the ongoing cost of running the charity, including the shops. The present level of free reserves is £68,931, and therefore there are sufficient funds to meet the reserves policy.

Budget projections have been prepared for the forthcoming year, which demonstrate that the free reserves position of the charity should not deteriorate significantly in the coming year. As long as the income targets are met and expenditure is rigorously controlled then the cash and reserves position should continue to improve.

The strategy is to continue to build income through fundraising activity, statutory funding and grant funding, whilst controlling expenditure.

**PLANS FOR FUTURE PERIODS**

The charity plans to continue activities in the forthcoming years subject to satisfactory funding arrangements. In addition, working in partnership with other organisations is a key aspect of our work.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity was incorporated under the Companies Act 1985 on 21 March 2001, as a company limited by guarantee (company number 4184335) and is governed by its Memorandum and Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

**Recruitment and appointment of new trustees**

The directors of the company are also charity trustees for the purpose of charity law. Under the requirements of the Memorandum and Articles of Association the directors are elected to serve for an indefinite period and at each annual general meeting one third of the trustees are subject to retirement by rotation or, if their number is not 3 or a multiple of 3, the number nearest to one third shall retire from office. Trustees retiring from office by rotation are eligible for re-election. New trustees are recommended by the trustees for appointment at the annual general meeting or nominated by a member. However, the charity may by ordinary resolution appoint a person willing to act to be a trustee either to fill a vacancy or as an additional trustee. The trustee appointed will hold office until the following annual general meeting and then they will be formally appointed.

All directors give their time voluntarily and receive no benefits from the charity. Whilst directors are entitled to claim expenses from the charity none have elected to claim any such expenses.

There is a broad mix of skills amongst the directors which serves the charity well.

**HEADWAY PORTSMOUTH & SOUTH-EAST  
HAMPSHIRE**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2023**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational structure**

The trustees, numbering 5 at the end of the financial year 2022/2023, meet monthly and are responsible for the strategic direction and policy of the charity. The Service Manager also attends each meeting. The operational day to day running, administration and organisation is undertaken by the Service Manager who is overseen by the trustees. The Service Manager also has responsibility for individual supervision of the staff team within the centre and shops, and also ensuring that the team continues to develop their skills and working practices in line with good practice.

The trustees supervise the Service Manager.

**Induction and training of new trustees**

Most trustees are already familiar with the practical work of the charity due to their background in brain injury. New trustees are invited to attend the centre to familiarise themselves with the charity and the context within which it operates.

**Related parties**

Insofar as it is complementary to the charity's objectives, the charity is guided by both local and national policy. At a national level Headway UK sets out service standards which all local branches are expected to adhere to. In addition, Headway UK provides guidance and information. The charity worked closely with Headway UK's South East regional co-ordinator who helps to ensure that information is shared between local groups. We have received Headway UK accreditation where our governance was described as 'exemplary'.

**Risk management**

The trustees have conducted a review of the major risks to which the charity is exposed. Where appropriate systems or procedures have been established to mitigate the risks the charity faces. Significant external risks in relation to funding have led to the development of the business plan and the strategic plan for fundraising. Procedures are in place to ensure compliance with health and safety of staff, volunteers, service users and visitors to the centre and outreach drop-in sessions. All staff, volunteers and trustees undergo an enhanced Disclosure and Barring Service (DBS) check.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

04184335 (England and Wales)

**Registered Charity number**

1086140

**Registered office**

Grandstand Suite  
Mountbatten Centre  
Twyford Avenue  
Portsmouth  
Hampshire  
PO2 9QA

**Trustees**

S J Bowler

A Davies

Resigned 31 July 2023

W Dunger

J Steventon-Kiy

R V Johnson

Jennifer Dallas

The charity continues to be managed by Joanne Dallas, the Service Manager. She also now has responsibility for funding/fundraising.

**HEADWAY PORTSMOUTH & SOUTH-EAST  
HAMPSHIRE**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2023**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Gibson Whitter  
Chartered Accountants  
and Chartered Tax Advisers  
Larch House  
Parklands Business Park  
Denmead  
Hampshire  
PO7 6XP

**Bankers**

Unity Trust Bank PLC,  
Four Brindleyplace,  
Birmingham,  
B1 2HB

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
Ms S J Bowler - Trustee



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
HEADWAY PORTSMOUTH & SOUTH-EAST  
HAMPSHIRE**

**Independent examiner's report to the trustees of Headway Portsmouth & South-East Hampshire ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Gavin Whitter  
The Institute of Chartered Accountants in England and Wales

Gibson Whitter  
Chartered Accountants  
and Chartered Tax Advisers  
Larch House  
Parklands Business Park  
Denmead  
Hampshire  
PO7 6XP

Date: .....

**HEADWAY PORTSMOUTH & SOUTH-EAST  
HAMPSHIRE**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	39,113	-	39,113	17,645
<b>Charitable activities</b>					
Assistance and activities for people with head injuries	5	67,962	9,687	77,649	93,166
Other trading activities	3	147,183	-	147,183	123,059
Investment income	4	31	-	31	30
Other income	6	780	-	780	5,449
<b>Total</b>		<u>255,069</u>	<u>9,687</u>	<u>264,756</u>	<u>239,349</u>
<b>EXPENDITURE ON</b>					
Raising funds	7	121,076	-	121,076	121,736
<b>Charitable activities</b>					
Assistance and activities for people with head injuries	8	106,742	12,297	119,039	107,872
<b>Total</b>		<u>227,818</u>	<u>12,297</u>	<u>240,115</u>	<u>229,608</u>
<b>NET INCOME/(EXPENDITURE)</b>		27,251	(2,610)	24,641	9,741
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		44,843	7,023	51,866	42,125
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>72,094</u></u>	<u><u>4,413</u></u>	<u><u>76,507</u></u>	<u><u>51,866</u></u>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

**HEADWAY PORTSMOUTH & SOUTH-EAST  
HAMPSHIRE**

**BALANCE SHEET  
31 MARCH 2023**

	Notes	31.3.23 £	31.3.22 £
<b>FIXED ASSETS</b>			
Tangible assets	15	6,952	6,100
Investments	16	1	1
		6,953	6,101
<b>CURRENT ASSETS</b>			
Debtors	17	11,132	23,320
Cash at bank		90,610	59,614
		101,742	82,934
<b>CREDITORS</b>			
Amounts falling due within one year	18	(32,188)	(37,169)
<b>NET CURRENT ASSETS</b>		69,554	45,765
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		76,507	51,866
<b>NET ASSETS</b>		76,507	51,866
<b>FUNDS</b>			
	21		
Unrestricted funds		72,094	44,843
Restricted funds		4,413	7,023
<b>TOTAL FUNDS</b>		76,507	51,866

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

**HEADWAY PORTSMOUTH & SOUTH-EAST  
HAMPSHIRE**

**BALANCE SHEET - continued  
31 MARCH 2023**

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

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

.....  
Ms S J Bowler - Trustee

**HEADWAY PORTSMOUTH & SOUTH-EAST  
HAMPSHIRE**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, 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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

Voluntary income including donations, gifts and legacies and grants that provide core funding or are of a general nature are recognised where there is entitlement, the receipt is probable and the amount can be measured with sufficient reliability.

Income from activities to raise funds, such as recharge of wages, and investment income are recognised on a receivable basis.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions. Such income is only deferred when:

- the donor specifies that the grant or donation must only be used in future accounting periods; or
- the donor has imposed conditions which must be met before the charity has unconditional entitlement.

**Volunteers and donated services**

The value of services provided by volunteers is not incorporated into these financial statements.

Where goods or services are provided to the charity as a donation that would normally be purchased from suppliers, this contribution is included in the financial statements at an estimate based on the value of the contribution to the charity.

**Expenditure**

Expenditure is recognised when a liability is incurred. Contractual arrangements are recognised as goods or services are supplied.

- Expenditure on raising funds are those costs incurred in attracting voluntary income.
- Charitable activities include expenditure associated with increasing awareness and understanding of brain injuries, activities to reduce incidences of brain injury, provision of information support to people with brain injuries, their families and their carers and assist people with brain injuries to return to community living. Charitable activities include both the direct costs and support costs relating to these activities.
- Support costs include central functions and governance costs and have been allocated to activities on a basis consistent with the use of resources.

**Irrecoverable VAT**

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

**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 | - 20% on reducing balance |
| Computer equipment    | - 25% on cost             |

Tangible fixed assets costing £250 or more are capitalised at cost.

**HEADWAY PORTSMOUTH & SOUTH-EAST  
HAMPSHIRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**1. ACCOUNTING POLICIES - continued**

**Taxation**

The charity is exempt from corporation 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.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. DONATIONS AND LEGACIES**

	31.3.23	31.3.22
	£	£
Donation from trading company	-	2,141
Donations	39,113	15,504
	<u>39,113</u>	<u>17,645</u>

The Charity would like to express special thanks to all the Grantmakers, Charitable Trusts and Charitable Foundations for supporting our vital work this year:

- Irwin Mitchell
- Portsmouth City Council
- Hampshire & Isle of Wight Community Foundation (HIWCF) - GVC (3 Jan 2023 - 15 Dec 2023)
- Friends of Emsworth Community Health
- Petersfield Town Council
- Boost Charitable Trust (March 2022 - Aug 2022)
- Peoples Health Trust (May 2022 - April 2023)
- Scewfix Foundation
- Grocers Charity
- Shanly Foundation
- Energise Me (30 Jan 2023- 29 Sept 2023)
- Gosport Voluntary Action Grant
- Arnold Clark Community Fund
- Magic Little Grants
- Lawn Tennis Association
- Edward Gosling Foundation - (Jan - June 2022)
- Awards for All - (1 Sept 2022 - Aug 2023)

**HEADWAY PORTSMOUTH & SOUTH-EAST  
HAMPSHIRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

<b>3. OTHER TRADING ACTIVITIES</b>		31.3.23	31.3.22
		£	£
Shop income		147,183	120,391
Restart grant		-	2,668
		<u>147,183</u>	<u>123,059</u>
<b>4. INVESTMENT INCOME</b>		31.3.23	31.3.22
		£	£
Interest received		31	30
		<u>31</u>	<u>30</u>
<b>5. INCOME FROM CHARITABLE ACTIVITIES</b>		31.3.23	31.3.22
	Activity	£	£
Grants	Assistance and activities for people with head injuries	42,449	69,072
Session income	Assistance and activities for people with head injuries	35,200	24,094
		<u>77,649</u>	<u>93,166</u>
Grants received, included in the above, are as follows:			
		31.3.23	31.3.22
		£	£
Hampshire Adult Services		-	3,464
Portsmouth City Community Fund		8,000	16,456
People's Health Trust		4,682	1,509
Other grants (below £1,000)		3,194	4,253
The Henry Smith Charity		1,167	5,833
Petersfield Town Council		1,200	1,000
Friends of Emsworth Hospitals		1,566	2,273
Edward Gostling Foundation		2,500	4,167
National Lottery Community Fund grant		3,529	-
Good Things Foundation		-	3,920
National Emergency Trust (NET)		-	14,312
HIWCF - Kenwood Community Fund		1,286	1,800
SHF Early Intervention		-	2,000
Charities Health Foundation		-	1,920
Green Hall Foundation		-	1,667
Hendy Foundation		-	1,092
Versus Arthritis		-	3,406
Shanly Foundation		2,800	-
The Grocers' Charity		2,195	-
Gosport Community Lottery		1,403	-
HIWCF - GVC Fund		1,622	-
The Screwfix Foundation		1,805	-
Skills for Care - Workforce Development Fund		1,500	-
Big Lottery Fund		4,000	-
		<u>42,449</u>	<u>69,072</u>

**HEADWAY PORTSMOUTH & SOUTH-EAST  
HAMPSHIRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

<b>6. OTHER INCOME</b>		31.3.23	31.3.22
		£	£
Coronavirus Job Retention Scheme grant		-	4,749
Training courses		780	700
		<u>780</u>	<u>5,449</u>
		<u>780</u>	<u>5,449</u>
<b>7. RAISING FUNDS</b>			
<b>Raising donations and legacies</b>		31.3.23	31.3.22
		£	£
Staff costs		72,838	82,404
Fundraising costs		531	502
Other shop costs		15,950	9,456
Shop rent and service charges		31,757	29,374
		<u>121,076</u>	<u>121,736</u>
		<u>121,076</u>	<u>121,736</u>
<b>8. CHARITABLE ACTIVITIES COSTS</b>			
	Direct Costs (see note 9)	Support costs (see note 10)	Totals
	£	£	£
Assistance and activities for people with head injuries	<u>70,611</u>	<u>48,428</u>	<u>119,039</u>
	<u>70,611</u>	<u>48,428</u>	<u>119,039</u>
<b>9. DIRECT COSTS OF CHARITABLE ACTIVITIES</b>		31.3.23	31.3.22
		£	£
Staff costs		57,803	51,049
Drop in and activity costs		9,137	4,615
Staff travel		3,671	3,709
		<u>70,611</u>	<u>59,373</u>
		<u>70,611</u>	<u>59,373</u>
<b>10. SUPPORT COSTS</b>			
	Other	Governance costs	Totals
	£	£	£
Assistance and activities for people with head injuries	<u>47,428</u>	<u>1,000</u>	<u>48,428</u>
	<u>47,428</u>	<u>1,000</u>	<u>48,428</u>



**HEADWAY PORTSMOUTH & SOUTH-EAST  
HAMPSHIRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**10. SUPPORT COSTS - continued**

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

**Other**

	31.3.23	31.3.22
	Assistance and activities for people with head injuries £	Total activities £
Wages	7,091	5,802
Rent and service charges	7,224	7,595
Rates and water	115	-
Insurance	368	1,237
Light and heat	-	1,526
Telephone	1,196	1,135
Postage and stationery	473	504
Miscellaneous expenses	2,444	701
Training and books	3,256	3,805
Affiliation fees	327	641
Computer expenses	4,149	4,757
Repairs and renewals	1,260	-
Bank charges	978	717
Bookkeeping and payroll processing	14,400	14,091
Depreciation of tangible fixed assets	2,478	2,452
Irrecoverable VAT	1,669	1,926
	<u>47,428</u>	<u>46,889</u>

**Governance costs**

	31.3.23	31.3.22
	Assistance and activities for people with head injuries £	Total activities £
Accountancy fees	1,000	980
Legal and professional fees	-	630
	<u>1,000</u>	<u>1,610</u>

**HEADWAY PORTSMOUTH & SOUTH-EAST  
HAMPSHIRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**11. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.3.23	31.3.22
	£	£
Depreciation - owned assets	2,478	2,453
Other operating leases	7,224	7,595
Independent examination - Gibson Whitter	1,000	980
	<u>          </u>	<u>          </u>

**12. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

During the year no trustee (31.3.22: none) was reimbursed for out of pocket expenses.

**13. STAFF COSTS**

	31.3.23	31.3.22
	£	£
Wages and salaries	132,436	133,930
Social security costs	4,004	4,277
Other pension costs	1,292	1,048
	<u>          </u>	<u>          </u>
	<u>137,732</u>	<u>139,255</u>

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

	31.3.23	31.3.22
Charitable	5	5
Raising funds	4	5
	<u>          </u>	<u>          </u>
	<u>9</u>	<u>10</u>

The full time equivalent number of employees was 6 (31.3.22: 6).

No employees received emoluments in excess of £60,000 (31.3.22: none).

**14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	17,645	-	17,645
<b>Charitable activities</b>			
Assistance and activities for people with head injuries	71,188	21,978	93,166
Other trading activities	123,059	-	123,059
Investment income	30	-	30
Other income	5,449	-	5,449
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total</b>	<b>217,371</b>	<b>21,978</b>	<b>239,349</b>

**HEADWAY PORTSMOUTH & SOUTH-EAST  
HAMPSHIRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

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

	Unrestricted funds £	Restricted funds £	Total funds £
<b>EXPENDITURE ON</b>			
Raising funds	120,736	1,000	121,736
<b>Charitable activities</b>			
Assistance and activities for people with head injuries	87,133	20,739	107,872
<b>Total</b>	<u>207,869</u>	<u>21,739</u>	<u>229,608</u>
<b>NET INCOME</b>	9,502	239	9,741
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	35,341	6,784	42,125
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>44,843</u></u>	<u><u>7,023</u></u>	<u><u>51,866</u></u>

**15. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2022	22,834	17,445	40,279
Additions	-	3,330	3,330
At 31 March 2023	<u>22,834</u>	<u>20,775</u>	<u>43,609</u>
<b>DEPRECIATION</b>			
At 1 April 2022	18,976	15,203	34,179
Charge for year	780	1,698	2,478
At 31 March 2023	<u>19,756</u>	<u>16,901</u>	<u>36,657</u>
<b>NET BOOK VALUE</b>			
At 31 March 2023	<u><u>3,078</u></u>	<u><u>3,874</u></u>	<u><u>6,952</u></u>
At 31 March 2022	<u><u>3,858</u></u>	<u><u>2,242</u></u>	<u><u>6,100</u></u>

**HEADWAY PORTSMOUTH & SOUTH-EAST  
HAMPSHIRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**16. FIXED ASSET INVESTMENTS**

	Shares in group undertakings £
<b>MARKET VALUE</b>	
At 1 April 2022 and 31 March 2023	1
<b>NET BOOK VALUE</b>	
At 31 March 2023	1
At 31 March 2022	1

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

**Headway Portsmouth Trading Company Ltd**

The charity owns 100% of Headway Portsmouth Trading Company Ltd (registered company number (09666130) whose registered address is Grandstand Suite, Mountbatten Centre, Twyford Avenue, Portsmouth, Hampshire, PO2 9QA. The trading subsidiary ran two charity shops until 31 March 2021 when the activities came back within the charity. The company was dormant in the year ended 31 March 2023.

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

	31.3.23	31.3.22
	£	£
Trade debtors	863	17,484
Other debtors	4,488	2,891
VAT	1,839	855
Prepayments	3,942	2,090
	11,132	23,320
	11,132	23,320

**18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.23	31.3.22
	£	£
Trade creditors	2,629	3,226
Social security and other taxes	2,071	2,115
Other creditors	197	211
Deferred income	24,360	29,071
Accrued expenses	2,931	2,546
	32,188	37,169
	32,188	37,169

Deferred income carried forward at 31 March 2023 primarily relates to grant funding for future periods.

	31.3.23	31.3.22
	£	£
Brought forward	29,071	23,986
Released to incoming resources in year	(29,071)	(23,986)
Income deferred in year	24,360	29,071
	24,360	29,071
Carried forward	24,360	29,071

**HEADWAY PORTSMOUTH & SOUTH-EAST  
HAMPSHIRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**19. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.23 £	31.3.22 £
Within one year	21,250	28,750
Between one and five years	41,250	62,500
	62,500	91,250
	62,500	91,250

**20. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
Fixed assets	3,162	3,790	6,952	6,100
Investments	1	-	1	1
Current assets	101,119	623	101,742	82,934
Current liabilities	(32,188)	-	(32,188)	(37,169)
	72,094	4,413	76,507	51,866
	72,094	4,413	76,507	51,866

**21. MOVEMENT IN FUNDS**

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	44,843	27,251	72,094
<b>Restricted funds</b>			
SEIF fund	1,461	(168)	1,293
The Hospital Saturday Fund	5,562	(5,562)	-
Big Lottery Fund	-	3,120	3,120
	7,023	(2,610)	4,413
<b>TOTAL FUNDS</b>	51,866	24,641	76,507

**HEADWAY PORTSMOUTH & SOUTH-EAST  
HAMPSHIRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**21. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	255,069	(227,818)	27,251
<b>Restricted funds</b>			
SEIF fund	-	(168)	(168)
The Hospital Saturday Fund	-	(5,562)	(5,562)
Bridging the Gap	1,167	(1,167)	-
National Lottery Community Fund	3,529	(3,529)	-
Energise Me	991	(991)	-
Big Lottery Fund	4,000	(880)	3,120
	<u>9,687</u>	<u>(12,297)</u>	<u>(2,610)</u>
<b>TOTAL FUNDS</b>	<u><u>264,756</u></u>	<u><u>(240,115)</u></u>	<u><u>24,641</u></u>

**Comparatives for movement in funds**

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	35,341	9,502	44,843
<b>Restricted funds</b>			
SEIF fund	1,664	(204)	1,460
The Hospital Saturday Fund	2,167	3,396	5,563
Bridging the Gap	2,953	(2,953)	-
	<u>6,784</u>	<u>239</u>	<u>7,023</u>
<b>TOTAL FUNDS</b>	<u><u>42,125</u></u>	<u><u>9,741</u></u>	<u><u>51,866</u></u>

**HEADWAY PORTSMOUTH & SOUTH-EAST  
HAMPSHIRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**21. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	217,371	(207,869)	9,502
<b>Restricted funds</b>			
SEIF fund	-	(204)	(204)
The Hospital Saturday Fund	3,600	(204)	3,396
Bridging the Gap	17,378	(20,331)	(2,953)
Betty Messenger	1,000	(1,000)	-
	<u>21,978</u>	<u>(21,739)</u>	<u>239</u>
<b>TOTAL FUNDS</b>	<u><u>239,349</u></u>	<u><u>(229,608)</u></u>	<u><u>9,741</u></u>

**Social Enterprise Investment Fund (SEIF)**

This funding has been awarded to allow the charitable company to adapt to the new financing and operating processes in social care. The fund has been used to obtain PQASSO accreditation, improved ability to assess impact and also to upgrade IT systems and the website. Some of this funding has been used to fund tangible fixed assets and therefore £1,293 of the balance on this fund represents the net book value of these assets at the balance sheet date. Depreciation on these assets in future years will be attributed to this fund.

**The Saturday Hospital Fund**

Grant funding received from The Saturday Hospital Fund for the Early Intervention Support programme.

**Bridging the Gap Fund**

Grant funding received from Portsmouth County Council.

**National Lottery Community Awards For All Fund**

Grant funding received from the National Lottery Community Fund for the Cognitive Reablement Programme.

**Betty Messenger**

Grant funding received from Betty Messenger to provide telephone and face to face support to users after the Covid-19 pandemic.

**Big Lottery Fund**

Grant funding received from Big Lottery Fund for the purchase of laptops. The laptops were acquired during the year. The balance of £3,120 on this fund represents the net book value of these assets at the balance sheet date. Depreciation on these assets in future years will be attributed to this fund.

**Energise Me**

Grant funding received from Energise Me for the Investing in Communities project.

**HEADWAY PORTSMOUTH & SOUTH-EAST  
HAMPSHIRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**22. RELATED PARTY DISCLOSURES**

The charitable company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

The charitable company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

**23. ULTIMATE CONTROLLING PARTY**

The charitable company is under the control of its members. No one member has control of the charitable company.

**24. SHARE CAPITAL AND LIABILITY OF MEMBERS**

The charitable company is a company limited by guarantee and its members have undertaken to contribute to the assets of the company in the event of it being wound such amounts as may be required not exceeding £10.