

Company no. 04699611
Charity no. 1097407

Headway Somerset
Report and Unaudited Financial
Statements
31 December 2021

Headway Somerset

Reference and administrative details

For the year ended 31 December 2021

Company number	04699611
Charity number	1097407
Registered office and operational address	First Floor Victoria House Victoria Street Taunton Somerset TA1 3FA
Trustees	<p>Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:</p> <p>Susan Cable Gloria Clark Lewis Janes Alyson Norman Martin Pettingell Claire Stoneman Ian Topping</p> <p>appointed 20 July 2021</p>
Chief executive officer	Liz Simmons
Bankers	HSBC Bank PLC 1 Middle Street Yeovil Somerset BA20 1LR
Independent examiners	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD

Headway Somerset

Report of the trustees

For the year ended 31 December 2021

The trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31 December 2021.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

Vision and objectives

The vision of the charity is to improve the quality of life for everyone in the Somerset area with an acquired brain injury as well as their families and carers. This is achieved by providing a flexible, expert service offering information, rehabilitation and support in the following core areas:

- Hospital liaison: an active contact programme with acquired brain injury patients and their families guiding them to specialist areas of support in the post hospital rehabilitation phase of recovery;
- Rehabilitation programmes: centre based activities throughout Somerset which run in five locations at different times throughout the week. This work is supported by outreach in the community where necessary and appropriate;
- Volunteer support and buddying: training volunteers to support the aims of the charity, working alongside people living with acquired brain injury in the community; and
- Partnership development: raising awareness and understanding of acquired brain injury with a wide range of other Somerset based organisations.

Benefits delivered to users of our services in 2021

Our staff rose well to the challenge of delivering a full range of services in a flexible and innovative way despite the many challenges presented by COVID throughout 2021.

The hospital liaison team engaged with acquired brain injury patients and their families through the two main Somerset hospitals in Taunton and Yeovil as well as the specialist Somerset Neuro Rehab Centre which is also in Taunton. This is a notable achievement when the challenges of working in and around hospitals in the COVID era are borne in mind. Services provided ranged from a simple reassurance chat, through to the provision of detailed guidance on routes to full ongoing support.

Rehabilitation services were provided in person throughout the year in Bridgwater, Taunton, Yeovil, West Camel and Henton. This core service fundamentally impacted the lives of people living with the most complex consequences of an acquired brain injury by providing active support offering outcomes focused rehabilitation, hope and life enrichment. Individual Outreach rehabilitation has also been provided to people throughout the county where the requirement and resources made this possible.

The 'Making Headway' buddying project which started in 2020 continued to make progress through 2021. 16 volunteers have now been trained who work closely either as a one to one buddy or offer other support to the charity. This is an excellent way of extending the reach of the charity to leverage the expert services of our professional staff to widen the support we are able to offer.

A recent initiative, the 'Talking Headway' support line, has started to gain momentum. A pilot initiative operating three afternoons each week, this helpline gives the opportunity for people with acquired brain injury or their families to make direct contact with a friendly expert who will freely offer assistance in dealing with issues they may be encountering. So far over 73 contacts have been made with people new to Headway Somerset in the last year to provide help, information and reassurance.

Headway Somerset

Report of the trustees

For the year ended 31 December 2021

At the end of 2021 we can say that 540 people have received a direct service from Headway Somerset and a further 570 have received an indirect service including the delivery of awareness workshops, support for family, friends, employers, education providers and professional colleagues.

Headway Somerset strives to be informed by the people who use our services, and this includes a service user led 'Shaping our Lives' group and the involvement of service users on the Steering Group for 'Making Headway'. We use our partnership with Plymouth University Department of Psychology as a regular opportunity to review services and obtain independent feedback about them. Our intention is to provide services which are accessible to all who need them and to listen carefully to feedback.

It is always heartening to see the impact that the charity is able to have in improving the lives of people living with ABI and their families. These are a few examples of the feedback we have received in the last year:

"Thank you for the time, effort, hard work, support, patience and understanding you have given XX over the last six months. Deeply appreciated. Headway has made a huge positive difference." - Family member.

"What has really helped me is to talk to someone who understands what a brain injury does to you. People we know have been good and they help but they don't realise that our life as it was has just gone for good....with you I don't have to pretend at all and I can take as long as I like to think, so I don't get wound up and I can start to see what might happen." - Person living with ABI.

"The chance to be offered a local volunteer is something I never thought possible. It's also the support and advice given that means we don't feel so isolated...with the support of Headway we have found our feet." - Person living with ABI.

In planning and setting objectives the trustees have complied with the duty to have due regard to guidance published by the Charity Commission on public benefit. In particular, the trustees regularly review that all of Headway Somerset's activities are aimed at improving the lives of the people who use its services and other people with acquired brain injury in Somerset.

Financial Review

Total incoming resources were £271,477 (2020: £359,013). The reduction in incoming resources compared with the prior year was primarily a result of donations and fundraising activities being restricted by COVID issues affecting society as a whole. In the light of the challenging fundraising environment, costs were kept tight with resources expended being £301,979 (2020: £307,315).

Reserves at the 2021 year end stand at £232,373 (2020: £262,875) of which £11,230 (2020: £49,617) are restricted, and £52,000 have been designated towards projects over the next 12 months. The trustees of Headway Somerset review the reserves policy each year. Unrestricted reserves are needed to provide funding to enable the charity to operate in a flexible manner as well as to invest in the infrastructure and core administration of the organisation. The trustees consider it prudent to hold unrestricted reserves of an absolute minimum of 6 months of operating costs. At the year end general funds stood at £169,143, which is slightly above this target. The level of unrestricted reserves is monitored at the five trustee meetings held throughout the year.

Headway Somerset

Report of the trustees

For the year ended 31 December 2021

Throughout the year, very close control was kept on the finances. Headway Somerset are extremely grateful for the continued support of our commissioners, Somerset County Council and Somerset Clinical Commissioning Group, as well as our funders, the Henry Smith Charity, and the National Lottery Community Fund. The charity also welcomes the continued valued support of our corporate sponsors, Enable Law and Clarke Willmott.

Headway Somerset made successful applications to the Garfield Weston Charity, Somerset Activity Sports Partnership, Taunton Women's Aid and to Somerset West and Taunton Council Covid19 Recovery Fund. In addition, we used the Job Retention Scheme to furlough some staff and part-furlough others. No staff posts directly funded by commissions or grant funds were furloughed.

We remain very grateful for the extraordinary fundraising efforts of individuals as well as the generosity of several community groups which added to our fundraising totals.

After making the required enquiries, the trustees of Headway Somerset have a reasonable expectation that the charity has adequate resources available to it to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies to the financial statements.

Structure, Governance and Management

Headway Somerset is an independent registered charity, registered number 1097407, and also a company limited by guarantee, registered number 4699611 (England and Wales). Headway Somerset is governed by its memorandum and articles of association. Headway Somerset is affiliated to Headway, the brain injury association, charity number 1025852.

The trustees of Headway Somerset are empowered to appoint new trustees from time to time as required. Headway Somerset seeks to recruit people with a wide range of skills, knowledge and experience to bring to the governance of the organisation and to match the changing needs of the charity. Trustees are formally appointed at meetings. A trustee pack and induction is available to all new trustees. Training on all aspects of acquired brain injury is provided. Headway Somerset trustees are required to disclose all relevant interests and register them and, in accordance with the charity's policy, withdraw from decisions where a conflict of interest arises or might be perceived to arise. All trustees of Headway Somerset give their time freely and no remuneration was paid in the year.

On 20 July 2021, Ian Topping was formally appointed as a trustee in the capacity of treasurer. Ian has over 30 years' experience as Chief Executive of a number of large manufacturing and retail businesses. Having now retired from his full time executive roles, Ian lives in Somerset and is Chairman of Relyon Beds, a well known local manufacturing company. We are delighted to welcome Ian to the charity with the experience and counsel he is able to bring to our decision making.

Headway Somerset now has seven trustees, with the board meeting five times a year. Additional meetings may be held as required. There are a finance sub-committee and a fundraising sub-committee which are both chaired by trustees. Whilst the trustees have ultimate responsibility for the governance of the charity, the day to day management of the charity is the responsibility of the Chief Executive Officer, Liz Simmons. Headway Somerset has a staff pay policy and staff remuneration is reviewed by the finance sub-committee each year.

Headway Somerset

Report of the trustees

For the year ended 31 December 2021

The trustees have assessed the major risks to which Headway Somerset is exposed and this is recorded in a risk register. The risk register is updated and is presented at each trustee meeting.

Headway Somerset is registered with the Fundraising Regulator thus demonstrating its good fundraising practice and commitment to following the Code of Fundraising Practice. Headway Somerset employs paid professional staff to organise fundraising events and to coordinate the activities of our supporters across Somerset. The fundraising sub-committee sets the fundraising strategy for three years at a time. The fundraising sub-committee is made up of trustees, staff and volunteers. The Fundraising and Communications Manager attends each trustee meeting to provide a report. Headway Somerset does not use professional fundraisers. All personal information collected by Headway Somerset during fundraising activity is confidential and will not be disclosed to any third party. No one employed by Headway Somerset or volunteering on behalf of Headway Somerset will accept commission or bonuses for fundraising activities on behalf of the organisation.

Statement of responsibilities of the trustees

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Headway Somerset

Report of the trustees

For the year ended 31 December 2021

Independent examiners

Godfrey Wilson Limited were re-appointed as independent examiners to the charitable company during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 29 April 2022 and signed on their behalf by

Martin Pettingell

Martin Pettingell - Chair

Independent examiner's report

To the trustees of

Headway Somerset

I report to the trustees on my examination of the accounts of Headway Somerset (the charitable company) for the year ended 31 December 2021, which are set out on pages 8 to 21.

Responsibilities and basis of report

As trustees of the charitable 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 charitable 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 the charitable company'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 the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

- (1) accounting records were not kept in respect of the charitable 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.

William Guy Blake

Date: 29 April 2022

William Guy Blake ACA

Member of the ICAEW

For and on behalf of:

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Headway Somerset

Statement of financial activities *(incorporating an income and expenditure account)*

For the year ended 31 December 2021

	Note	Restricted £	Unrestricted £	2021 Total £	2020 Total £
Income from:					
Donations	3	-	43,694	43,694	49,991
Charitable activities	4	55,270	166,355	221,625	287,090
Other trading activities	5	-	6,148	6,148	21,818
Investments		-	10	10	114
Total income		<u>55,270</u>	<u>216,207</u>	<u>271,477</u>	<u>359,013</u>
Expenditure on:					
Raising funds		-	29,731	29,731	37,194
Charitable activities		<u>93,657</u>	<u>178,591</u>	<u>272,248</u>	<u>270,121</u>
Total expenditure	7	<u>93,657</u>	<u>208,322</u>	<u>301,979</u>	<u>307,315</u>
Net income / (expenditure) and net movement in funds	7	(38,387)	7,885	(30,502)	51,698
Reconciliation of funds:					
Total funds brought forward		<u>49,617</u>	<u>213,258</u>	<u>262,875</u>	<u>211,177</u>
Total funds carried forward		<u><u>11,230</u></u>	<u><u>221,143</u></u>	<u><u>232,373</u></u>	<u><u>262,875</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 16 to the accounts.

Headway Somerset

Balance sheet

As at 31 December 2021

	Note	£	2021 £	2020 £
Fixed assets				
Tangible assets	11		5,387	8,576
Current assets				
Debtors	12	11,632		6,228
Cash at bank and in hand		251,007		288,109
		262,639		294,337
Liabilities				
Creditors: amounts falling due within 1 year	13	(35,653)		(40,038)
Net current assets			226,986	254,299
Net assets	15		232,373	262,875
Funds	16			
Restricted funds			11,230	49,617
Unrestricted funds				
Designated funds			52,000	-
General funds			169,143	213,258
Total charity funds			232,373	262,875

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477(2), and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the Company keeps proper accounting records which comply with section 386 of the Act; and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 29 April 2022 and signed on their behalf by

Ian Topping

Ian Topping - Treasurer

Headway Somerset

Notes to the financial statements

For the year ended 31 December 2021

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Headway Somerset meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charitable company is able to continue as a going concern. The trustees acknowledge that the COVID-19 pandemic has had a profound impact on the global economy, and in turn affected the charitable company's activities. In light of the charitable company's cash balance, unrestricted reserves, and confirmed future funding, the trustees consider that there are sufficient reserves to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved. For this reason, the accounts have been prepared on the going concern basis.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised. On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

Notes to the financial statements

For the year ended 31 December 2021

1. Accounting policies (continued)

f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the basis of staff costs:

	2021	2020
Raising funds	10.2%	12.0%
Charitable activities	89.8%	88.0%

i) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Computer equipment	33% straight line
Office equipment	33% straight line
Fixtures & fittings	15% reducing balance

Items of equipment are capitalised where the purchase price exceeds £500.

j) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Headway Somerset

Notes to the financial statements

For the year ended 31 December 2021

1. Accounting policies (continued)

m) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

n) Pension costs

The charity operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

o) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key source of estimation uncertainty that has a significant effect on the amounts recognised in the financial statements is depreciation, as detailed in note 1(i).

2. Prior period comparatives - statement of financial activities

	Restricted	Unrestricted	2020 Total
	£	£	£
Income from:			
Donations	-	49,991	49,991
Charitable activities	132,992	154,098	287,090
Other trading activities	-	21,818	21,818
Investments	-	114	114
Total income	132,992	226,021	359,013
Expenditure on:			
Raising funds	-	37,194	37,194
Charitable activities	127,478	142,643	270,121
Total expenditure	127,478	179,837	307,315
Net income / (expenditure) and net movement in funds	5,514	46,184	51,698

Headway Somerset

Notes to the financial statements

For the year ended 31 December 2021

3. Income from donations

	Restricted £	Unrestricted £	2021 Total £	2020 Total £
Corporate donations	-	10,010	10,010	25,855
Coronavirus Job Retention Scheme grant	-	27,381	27,381	16,745
Donations from individuals	-	3,036	3,036	4,931
Community donations	-	1,356	1,356	1,265
Gift aid reclaimed	-	881	881	1,195
Gifts in kind	-	1,030	1,030	-
Total income from donations	-	43,694	43,694	49,991

All income from donations during the prior year was unrestricted.

4. Income from charitable activities

	Restricted £	Unrestricted £	2021 Total £
Grants received			
The National Lottery Community Fund	25,347	-	25,347
Garfield Weston	-	25,000	25,000
Henry Smith	18,200	-	18,200
Somerset County Council Covid 19 Fund	4,875	-	4,875
Somerset Activity & Sports Partnership	4,175	-	4,175
Taunton Women's Aid	2,673	-	2,673
Somerset West & Taunton Business grant	-	750	750
Other income from charitable activities			
Somerset Social Services	-	95,002	95,002
Client fees	-	27,341	27,341
Somerset Clinical Commissioning Group	-	18,262	18,262
Total income from charitable activities	55,270	166,355	221,625

Headway Somerset

Notes to the financial statements

For the year ended 31 December 2021

4. Income from charitable activities (continued)

Prior period comparative

	Restricted £	Unrestricted £	2020 Total £
Grants received			
The National Lottery Community Fund	48,438	-	48,438
The National Lottery Community Fund Covid 19 Fund	41,440	-	41,440
Henry Smith	36,050	-	36,050
Somerset West & Taunton Business grant	-	10,000	10,000
Somerset County Council Fund	5,000	-	5,000
Somerset County Council Covid 19 Fund	2,064	-	2,064
Other income from charitable activities			
Somerset Social Services	-	94,992	94,992
Client fees	-	33,745	33,745
Somerset Clinical Commissioning Group	-	15,361	15,361
Total income from charitable activities	132,992	154,098	287,090

5. Income from other trading activities

	Restricted £	Unrestricted £	2021 Total £	2020 Total £
Other fundraising events	-	4,880	4,880	7,447
Merchandise	-	818	818	267
100+ club lottery	-	240	240	288
Training income	-	150	150	-
Social club membership	-	60	60	60
Secondment income	-	-	-	13,756
Total income from other trading activities	-	6,148	6,148	21,818

All income from other trading activities in the prior year was unrestricted.

6. Government grants

The charitable company received government support under the Coronavirus Job Retention Scheme and Somerset County Council to fund charitable activities. The total value of such grants in the period ending 31 December 2021 was £32,256 (2020: £23,809 restated). There are no unfulfilled conditions or contingencies attaching to this grant.

Headway Somerset

Notes to the financial statements

For the year ended 31 December 2021

7. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2021 Total £
Staff costs (note 9)	20,267	178,230	54,091	252,588
Premises costs	-	8,706	6,757	15,463
Tuition and training	-	-	1,827	1,827
Travel and subsistence	-	1,001	-	1,001
Office and admin costs	-	1,697	9,547	11,244
Telephone and internet	-	-	2,266	2,266
Event costs	70	-	-	70
Accountancy	-	-	9,677	9,677
Insurance	-	-	1,672	1,672
Printing, postage and stationery	-	-	1,087	1,087
Advertising and marketing	-	-	1,225	1,225
Depreciation	-	-	3,859	3,859
Sub-total	20,337	189,634	92,008	301,979
Allocation of support and governance costs	9,394	82,614	(92,008)	-
Total expenditure	29,731	272,248	-	301,979

Governance costs were £1,890 (2020: £1,800).

Headway Somerset

Notes to the financial statements

For the year ended 31 December 2021

7. Total expenditure (continued)

Prior year comparative

	Raising funds £	Charitable activities £	Support and governance costs £	2020 Total £
Staff costs (note 9)	24,172	177,604	53,569	255,345
Premises costs	-	5,697	7,672	13,369
Tuition and training	-	-	612	612
Travel and subsistence	-	709	-	709
Office and admin costs	-	2,392	10,880	13,272
Telephone and internet	-	-	2,602	2,602
Merchandise costs	29	-	-	29
Event costs	1,598	-	-	1,598
Accountancy	-	-	14,036	14,036
Insurance	-	-	1,647	1,647
Printing, postage and stationery	-	-	1,374	1,374
Advertising and marketing	-	-	250	250
Depreciation	-	-	2,472	2,472
Sub-total	25,799	186,402	95,114	307,315
Allocation of support and governance costs	<u>11,395</u>	<u>83,719</u>	<u>(95,114)</u>	<u>-</u>
Total expenditure	<u>37,194</u>	<u>270,121</u>	<u>-</u>	<u>307,315</u>

Headway Somerset

Notes to the financial statements

For the year ended 31 December 2021

8. Net movement in funds

This is stated after charging:

	2021 £	2020 £
Depreciation	3,859	2,472
Trustees' reimbursed expenses	Nil	Nil
Trustees' remuneration	Nil	Nil
Independent examiner's remuneration (including VAT)	<u>1,890</u>	<u>1,800</u>

9. Staff costs and numbers

Staff costs were as follows:

	2021 £	2020 £
Salaries and wages	238,960	242,917
Social security costs	9,608	8,866
Pension costs	<u>4,020</u>	<u>3,562</u>
	<u>252,588</u>	<u>255,345</u>

No employee earned more than £60,000 during the year.

The key management personnel of the charitable company comprise the Trustees and the Chief Executive Officer. The total employee benefits of the key management personnel were £45,141 (2020: £43,239).

	2021 No.	2020 No.
Average head count	<u>18</u>	<u>20</u>

10. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Headway Somerset

Notes to the financial statements

For the year ended 31 December 2021

11. Tangible fixed assets

	Computer equipment £	Office equipment £	Fixtures and fittings £	Total £
Cost				
At 1 January 2021	19,563	-	9,094	28,657
Additions in year	<u>-</u>	<u>670</u>	<u>-</u>	<u>670</u>
At 31 December 2021	<u>19,563</u>	<u>670</u>	<u>9,094</u>	<u>29,327</u>
Depreciation				
At 1 January 2021	12,410	-	7,671	20,081
Charge for the year	<u>3,438</u>	<u>205</u>	<u>216</u>	<u>3,859</u>
At 31 December 2021	<u>15,848</u>	<u>205</u>	<u>7,887</u>	<u>23,940</u>
Net book value				
At 31 December 2021	<u>3,715</u>	<u>465</u>	<u>1,207</u>	<u>5,387</u>
At 31 December 2020	<u><u>7,153</u></u>	<u><u>-</u></u>	<u><u>1,423</u></u>	<u><u>8,576</u></u>

12. Debtors

	2021 £	2020 £
Trade debtors	9,910	4,175
Prepayments	<u>1,722</u>	<u>2,053</u>
	<u>11,632</u>	<u>6,228</u>

13. Creditors : amounts due within 1 year

	2021 £	2020 £
Trade creditors	1,975	9,048
Accruals	6,860	3,592
Other taxation and social security	2,140	2,852
Other creditors	922	788
Deferred income (see note 14)	<u>23,756</u>	<u>23,758</u>
	<u>35,653</u>	<u>40,038</u>

Headway Somerset

Notes to the financial statements

For the year ended 31 December 2021

14. Deferred income

	2021 £	2020 £
At 1 January 2021	23,758	23,750
Deferred during the year	71,250	23,758
Released during the year	<u>(71,252)</u>	<u>(23,750)</u>
At 31 December 2021	<u><u>23,756</u></u>	<u><u>23,758</u></u>

Deferred income relates to contract income received in advance.

15. Analysis of net assets between funds

	Restricted funds £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	-	-	5,387	5,387
Current assets	11,230	52,000	199,409	262,639
Current liabilities	<u>-</u>	<u>-</u>	<u>(35,653)</u>	<u>(35,653)</u>
Net assets at 31 December 2021	<u><u>11,230</u></u>	<u><u>52,000</u></u>	<u><u>169,143</u></u>	<u><u>232,373</u></u>
Prior year comparative		Restricted funds £	General funds £	Total funds £
Tangible fixed assets		-	8,576	8,576
Current assets		49,617	244,720	294,337
Current liabilities		<u>-</u>	<u>(40,038)</u>	<u>(40,038)</u>
Net assets at 31 December 2020		<u><u>49,617</u></u>	<u><u>213,258</u></u>	<u><u>262,875</u></u>

Headway Somerset

Notes to the financial statements

For the year ended 31 December 2021

16. Movements in funds

	At 1 January 2021 £	Income £	Expenditure £	Transfers between funds £	At 31 December 2021 £
Restricted funds					
Henry Smith	18,200	18,200	(36,400)	-	-
Clark Foundation	375	-	(375)	-	-
The National Lottery Community Fund	29,897	25,347	(46,796)	-	8,448
Somerset County Council Covid 19 Fund	1,145	4,875	(6,020)	-	-
Taunton Women's Aid	-	2,673	(891)	-	1,782
Somerset Activity & Sports Partnership	-	4,175	(3,175)	-	1,000
Total restricted funds	49,617	55,270	(93,657)	-	11,230
Unrestricted funds					
<i>Designated funds:</i>					
Garfield Weston	-	25,000	(25,000)	-	-
Hospital Liaison Development	-	-	-	15,000	15,000
Community Cafes Pilot	-	-	-	12,000	12,000
Family Support Worker	-	-	-	25,000	25,000
<i>Total designated funds</i>	-	25,000	(25,000)	52,000	52,000
General funds	213,258	191,207	(183,322)	(52,000)	169,143
Total unrestricted funds	213,258	216,207	(208,322)	-	221,143
Total funds	262,875	271,477	(301,979)	-	232,373

Purposes of restricted funds

Henry Smith	Contribution to rehabilitation assistant salaries and other associated costs.
Clark Foundation	Funds for activities and resources.
The National Lottery Community Fund	Funds for a volunteering project called 'Making Headway'.
Somerset County Council Covid 19 Fund	Infection Control Fund (PPE and staff costs for Covid 19).
Taunton Women's Aid	To fund a project and provide training sessions to women's aid workers.
Somerset Activity & Sports Partnership	Funds for rehab staff and visiting specialists.

Headway Somerset

Notes to the financial statements

For the year ended 31 December 2021

16. Movements in funds (continued)

Purposes of designated funds

Garfield Weston	To support the core costs of the charity.
Hospital Liaison Development	Additional funds to secure the service for next 12 months.
Community Cafes Pilot	Costs to support a pilot service in at least two towns in Somerset improving reach of service to people with ABI.
Family Support Worker	To increase support to families and supporters of people with ABI.

Prior year comparative

	At 1 January 2020 £	Income £	Expenditure £	At 31 December 2020 £
Restricted funds				
Henry Smith	17,850	36,050	(35,700)	18,200
Clark Foundation	675	-	(300)	375
The National Lottery Community Fund	24,094	48,438	(42,635)	29,897
The National Lottery Community Fund	-	-	-	-
Covid 19 Fund	-	41,440	(41,440)	-
Greggs Foundation	100	-	(100)	-
Tesco Bags of Help	1,384	-	(1,384)	-
Somerset County Council Fund	-	5,000	(5,000)	-
Somerset County Council Covid 19 Fund	-	2,064	(919)	1,145
Total restricted funds	44,103	132,992	(127,478)	49,617
Unrestricted funds				
General funds	167,074	226,021	(179,837)	213,258
Total unrestricted funds	167,074	226,021	(179,837)	213,258
Total funds	211,177	359,013	(307,315)	262,875

17. Related party transactions

The total aggregate donations to the charity from 2 trustees during the year were £305 (2020: £Nil).