

Company no. 04699611  
Charity no. 1097407

**Headway Somerset**  
**Report and Unaudited Financial**  
**Statements**  
**31 December 2022**

## Headway Somerset

### Reference and administrative details

**For the year ended 31 December 2022**

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<b>Company number</b>	04699611
<b>Charity number</b>	1097407
<b>Registered office and operational address</b>	First Floor Victoria House Victoria Street Taunton Somerset TA1 3FA
<b>Trustees</b>	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:  Susan Cable Gloria Clark Lewis Janes Alyson Norman Martin Pettingell Claire Stoneman Ian Topping
<b>Chief executive officer</b>	Liz Simmons
<b>Bankers</b>	HSBC Bank PLC 1 Middle Street Yeovil Somerset BA20 1LR
<b>Independent examiners</b>	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 2022**

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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 2022.

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 together with their families and carers. This is achieved by providing a flexible, expert service offering information, rehabilitation and support. The vision and objectives of the charity were reviewed in 2022. The work of Headway Somerset covers the following core areas:

- Hospital liaison: an early intervention programme for acquired brain injury (ABI) patients, families and supporters 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 to provide a range of social and support opportunities; and
- Partnership development: raising awareness and understanding of acquired brain injury with a wide range of other Somerset based organisations and developing positive collaborations.

#### **Benefits delivered to users of our services in 2022**

Our staff worked positively and flexibly throughout 2022 not only maintaining existing services but also developing new partnerships and piloting new ways of supporting people living with acquired brain injury and their families.

The hospital liaison team engaged with acquired brain injury patients, families and supporters through the Yeovil District Hospital, Musgrove Park Hospital, the specialist Somerset Neuro Rehab Centre based at Dene Barton, Taunton as well as other community hospitals. Ongoing Covid issues at the beginning of 2022 made this a challenge but staff continued to build good relationships with NHS colleagues. Services provided ranged from a simple reassuring chat through to the provision of detailed guidance on routes to full ongoing support. One of the lessons learnt from the pandemic was the significant gap in support needs for families. Consequently staff ran two Understanding Brain Injury zoom series as well as several evening zoom support sessions. These were very well received.

Rehabilitation services were provided in person throughout the year in Bridgwater, Taunton, Yeovil, West Camel and Henton. This core service fundamentally impacts the lives of people living with the most complex consequences of an acquired brain injury by providing active support through 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. Two areas of focus in 2022 have been increasing opportunities for physical activity as well as the development of resources and learning opportunities for rehabilitation clients about managing finances and scams awareness.

## Headway Somerset

### Report of the trustees

#### **For the year ended 31 December 2022**

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The 'Making Headway' buddying project continued to develop through 2022. A core group of volunteers have received training and they work closely either as a one to one buddy, supporting individuals at centres or in the new Talking Cafes initiative in Bridgwater and Shepton Mallet. Other volunteers are being trained to take on shifts with the Talking Headway information and support line. All these Making Headway initiatives are designed to extend the reach of Headway Somerset to more people living with acquired brain injury and make it easier for them to link with us. Talking Headway started in 2021 and runs three afternoons a week. In 2022 we had contact by phone or email with 142 new people with information or support needs around ABI.

Other ways Headway Somerset has expanded its work for people living with acquired brain injury in 2022 include:

- Our research into awareness of the link between domestic abuse and acquired brain injury;
- A major collaboration with We Hear You Counselling to provide virtual or in person counselling to people living with ABI or family members as referred by Headway Somerset staff;
- A series of virtual training workshops for external organisations including voluntary sector, adult social care and NHS teams; and
- Drafting of our first publication – 'Family & Supporters Guide to ABI – Somerset' which will be available in early 2023 in hardcopy and to download from our website.

At the end of 2022 we are able to report that 563 people have received a direct service from Headway Somerset and a further 697 have received an indirect service including the delivery of awareness workshops, support for friends, colleagues, employers, education providers and professionals.

Headway Somerset strives to be informed by the people who use our services and in 2022 this has included feedback from a series of group sessions facilitated by one of our trustees. 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. During the year we welcomed visits and placements from a range of organisations including Taunton Academy work experience students in July, an Occupational Therapy student from Yeovil District Hospital during December, our Plymouth University Third Year Psychology students throughout the year and various nursing students on their Elective Days.

Making a real difference to people living with ABI and raising awareness about the condition is most important to us. These are a few examples of the feedback we have received in the last year:

*'Thanks for all your incredible support.'*

*'Thank you for the information and for being a kind, listening ear earlier this week.'*

*'I don't know what I would have done without Headway's support since this happened to my husband.'*

*'I just wanted to thank you for arranging the Friday evening supporters group – it was just what I needed.'*

*'I cannot thank you enough for everything you are doing to help me. I took the information you gave me to my appointment and it was invaluable as I had total brain block.'*

*'Thank you both for coming to do the talk to staff. It was so useful, I am thinking of booking you again to come and chat to my team in our in-service training, so they fully understand brain injury too.'*

## **Headway Somerset**

### **Report of the trustees**

#### **For the year ended 31 December 2022**

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##### **Public benefit**

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 ensure 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. Headway Somerset does not undertake any trading activities.

##### **Financial review**

Total incoming resources were £310,948 (2021: £271,477). In the light of the challenging fundraising environment costs were kept tight with resources expended being £315,993 (2021: £301,979).

Total funds at the 31 December 2022 stand at £227,328 (2021: £232,373) of which £32,682 (2021: £11,230) are restricted and £35,000 have been designated towards projects over the next 12 months. The trustees of Headway Somerset review the reserves policy each year. Unrestricted general 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 general reserves of a minimum of 6 months operating costs. At the year end general funds stood at £159,646, which is slightly above this target. The level of unrestricted reserves is monitored at the five trustee meetings held through the year.

Throughout another very challenging 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 Integrated Care System (formerly Somerset Clinical Commissioning Group), as well as funders Garfield Weston 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 Somerset Community Partnership and Wessex Water during 2022.

We remain very grateful for the extraordinary fundraising efforts of many 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.

## **Headway Somerset**

### **Report of the trustees**

#### **For the year ended 31 December 2022**

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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. Trustees receive annual safeguarding training. 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.

Headway Somerset has seven trustees and the board meets 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 in December each year.

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 three times a year at trustee meetings.

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 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 external paid fundraising personnel or organisations. 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).

## **Headway Somerset**

### **Report of the trustees**

#### **For the year ended 31 December 2022**

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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.

#### **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 19 April 2023 and signed on their behalf by

*Martin Pettingell*

Martin Pettingell - Chair

## **Independent examiner's report**

### **To the trustees of**

### **Headway Somerset**

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I report to the trustees on my examination of the accounts of Headway Somerset (the charitable company) for the year ended 31 December 2022, which are set out on pages 8 to 22.

#### **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: 19 April 2023

**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 2022

	Note	Restricted £	Unrestricted £	2022 Total £	2021 Total £
<b>Income from:</b>					
Donations	3	-	29,782	<b>29,782</b>	43,694
Charitable activities	4	92,907	185,380	<b>278,287</b>	221,625
Other trading activities	5	-	2,680	<b>2,680</b>	6,148
Investments		-	199	<b>199</b>	10
<b>Total income</b>		<u>92,907</u>	<u>218,041</u>	<u><b>310,948</b></u>	<u>271,477</u>
<b>Expenditure on:</b>					
Raising funds		-	30,349	<b>30,349</b>	29,731
Charitable activities		<u>71,455</u>	<u>214,189</u>	<u><b>285,644</b></u>	<u>272,248</u>
<b>Total expenditure</b>	7	<u>71,455</u>	<u>244,538</u>	<u><b>315,993</b></u>	<u>301,979</u>
<b>Net income / (expenditure) and net movement in funds</b>	8	21,452	(26,497)	<b>(5,045)</b>	(30,502)
<b>Reconciliation of funds:</b>					
Total funds brought forward		<u>11,230</u>	<u>221,143</u>	<u><b>232,373</b></u>	<u>262,875</u>
<b>Total funds carried forward</b>		<u><u>32,682</u></u>	<u><u>194,646</u></u>	<u><u><b>227,328</b></u></u>	<u><u>232,373</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 2022

	Note	£	2022 £	2021 £
<b>Fixed assets</b>				
Tangible assets	11		<b>2,486</b>	5,387
<b>Current assets</b>				
Debtors	12	<b>6,145</b>		11,632
Cash at bank and in hand		<b>259,820</b>		251,007
		<b>265,965</b>		262,639
<b>Liabilities</b>				
Creditors: amounts falling due within 1 year	13	<b>(41,123)</b>		(35,653)
<b>Net current assets</b>			<b>224,842</b>	226,986
<b>Net assets</b>	15		<b>227,328</b>	232,373
<b>Funds</b>	16			
Restricted funds			<b>32,682</b>	11,230
Unrestricted funds				
Designated funds			<b>35,000</b>	52,000
General funds			<b>159,646</b>	169,143
<b>Total charity funds</b>			<b>227,328</b>	232,373

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:

- ensuring that the Company keeps proper accounting records which comply with section 386 of the Act; and
- 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 19 April 2023 and signed on their behalf by

*Ian Topping*

Ian Topping - Treasurer

## Headway Somerset

### Notes to the financial statements

#### For the year ended 31 December 2022

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#### 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 charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves and confirmed future funding. There are no material uncertainties about the charity's ability to continue as a going concern.

##### 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.

## Headway Somerset

### Notes to the financial statements

#### For the year ended 31 December 2022

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#### 1. Accounting policies (continued)

##### f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. 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:

	2022	2021
Raising funds	10.1%	10.2%
Charitable activities	89.9%	89.8%

##### 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 2022

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#### 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 £	2021 Total £
<b>Income from:</b>			
Donations	-	43,694	<b>43,694</b>
Charitable activities	55,270	166,355	<b>221,625</b>
Other trading activities	-	6,148	<b>6,148</b>
Investments	-	10	<b>10</b>
<b>Total income</b>	<b>55,270</b>	<b>216,207</b>	<b>271,477</b>
<b>Expenditure on:</b>			
Raising funds	-	29,731	<b>29,731</b>
Charitable activities	93,657	178,591	<b>272,248</b>
<b>Total expenditure</b>	<b>93,657</b>	<b>208,322</b>	<b>301,979</b>
<b>Net income / (expenditure) and net movement in funds</b>	<b>(38,387)</b>	<b>7,885</b>	<b>(30,502)</b>

## Headway Somerset

### Notes to the financial statements

For the year ended 31 December 2022

#### 3. Income from donations

	Restricted £	Unrestricted £	2022 Total £	2021 Total £
Community donations	-	18,192	<b>18,192</b>	1,356
Corporate donations	-	6,000	<b>6,000</b>	10,010
Donations from individuals	-	4,413	<b>4,413</b>	3,036
Gifts in kind	-	800	<b>800</b>	1,030
Gift aid reclaimed	-	377	<b>377</b>	881
Coronavirus Job Retention Scheme Grant	-	-	-	27,381
<b>Total income from donations</b>	-	29,782	<b>29,782</b>	43,694

All income from donations during the prior year was unrestricted.

#### 4. Income from charitable activities

	Restricted £	Unrestricted £	2022 Total £
<b>Grants received</b>			
The National Lottery Community Fund	71,944	-	<b>71,944</b>
Garfield Weston	-	25,000	<b>25,000</b>
Somerset Community Grant	13,165	-	<b>13,165</b>
Taunton Women's Aid	2,673	-	<b>2,673</b>
Wessex Water	2,500	-	<b>2,500</b>
Arnold Clark Foundation	-	2,000	<b>2,000</b>
Somerset West and Taunton Business Grant	-	1,500	<b>1,500</b>
The Screwfix Foundation	1,500	-	<b>1,500</b>
Tesco Community Grant	1,125	-	<b>1,125</b>
Douglas Arter Foundation	-	500	<b>500</b>
Moto in the Community Trust	-	500	<b>500</b>
<b>Other income from charitable activities</b>			
Somerset Social Services	-	119,239	<b>119,239</b>
Client fees	-	27,377	<b>27,377</b>
Somerset Integrated Care System (Formerly Somerset Clinical Commissioning Group)	-	9,264	<b>9,264</b>
<b>Total income from charitable activities</b>	92,907	185,380	<b>278,287</b>

## Headway Somerset

### Notes to the financial statements

#### For the year ended 31 December 2022

#### 4. Income from charitable activities (continued)

##### Prior period comparative

	Restricted £	Unrestricted £	2021 Total £
<b>Grants received</b>			
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
<b>Other income from charitable activities</b>			
Somerset Social Services	-	95,002	95,002
Client fees	-	27,341	27,341
Somerset Integrated Care System (Formerly Somerset Clinical Commissioning Group)	-	18,262	18,262
<b>Total income from charitable activities</b>	<b>55,270</b>	<b>166,355</b>	<b>221,625</b>

#### 5. Income from other trading activities

	Restricted £	Unrestricted £	2022 Total £	2021 Total £
Other fundraising events	-	2,372	2,372	4,880
Secondment income	-	300	300	-
Merchandise	-	8	8	818
100+ club lottery	-	-	-	240
Training income	-	-	-	150
Social club membership	-	-	-	60
<b>Total income from other trading activities</b>	<b>-</b>	<b>2,680</b>	<b>2,680</b>	<b>6,148</b>

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, the National Lottery Community Fund, and Somerset County Council to fund charitable activities. The total value of such grants in the period ending 31 December 2022 was £71,944 (2021: £57,603 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 2022

#### 7. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2022 Total £
Staff costs (note 9)	21,415	190,710	53,347	265,472
Premises costs	-	13,801	6,964	20,765
Tuition and training	-	-	505	505
Travel and subsistence	-	2,437	-	2,437
Office and admin costs	-	335	7,678	8,013
Telephone and internet	-	-	2,609	2,609
Event costs	135	-	-	135
Accountancy	-	-	10,004	10,004
Professional fees	-	-	1,963	1,963
Insurance	-	-	737	737
Printing, postage and stationery	-	-	452	452
Depreciation	-	-	2,901	2,901
<b>Sub-total</b>	<b>21,550</b>	<b>207,283</b>	<b>87,160</b>	<b>315,993</b>
Allocation of support and governance costs	8,799	78,361	(87,160)	-
<b>Total expenditure</b>	<b>30,349</b>	<b>285,644</b>	<b>-</b>	<b>315,993</b>

Governance costs were £2,010 (2021: £1,890).



## Headway Somerset

### Notes to the financial statements

For the year ended 31 December 2022

#### 7. Total expenditure (continued)

##### Prior year comparative

	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
<b>Sub-total</b>	<b>20,337</b>	<b>189,634</b>	<b>92,008</b>	<b>301,979</b>
Allocation of support and governance costs	9,394	82,614	(92,008)	-
<b>Total expenditure</b>	<b>29,731</b>	<b>272,248</b>	<b>-</b>	<b>301,979</b>

## Headway Somerset

### Notes to the financial statements

#### For the year ended 31 December 2022

##### 8. Net movement in funds

This is stated after charging:

	2022 £	2021 £
Depreciation	2,901	3,859
Trustees' reimbursed expenses	Nil	Nil
Trustees' remuneration	Nil	Nil
Independent examiner's remuneration (including VAT)	<u>2,010</u>	<u>1,890</u>

##### 9. Staff costs and numbers

Staff costs were as follows:

	2022 £	2021 £
Salaries and wages	250,879	238,960
Social security costs	10,310	9,608
Pension costs	<u>4,283</u>	<u>4,020</u>
	<u>265,472</u>	<u>252,588</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 £42,109 (2021: £45,141).

	2022 No.	2021 No.
Average head count	<u>16</u>	<u>18</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 2022

##### 11. Tangible fixed assets

	Computer equipment £	Office equipment £	Fixtures and fittings £	Total £
<b>Cost</b>				
At 1 January 2022 and at 31 December 2022	<u>19,563</u>	<u>670</u>	<u>9,094</u>	<u>29,327</u>
<b>Depreciation</b>				
At 1 January 2022	15,848	205	7,887	<b>23,940</b>
Charge for the year	<u>2,497</u>	<u>223</u>	<u>181</u>	<u><b>2,901</b></u>
At 31 December 2022	<u>18,345</u>	<u>428</u>	<u>8,068</u>	<u><b>26,841</b></u>
<b>Net book value</b>				
<b>At 31 December 2022</b>	<u><b>1,218</b></u>	<u><b>242</b></u>	<u><b>1,026</b></u>	<u><b>2,486</b></u>
At 31 December 2021	<u>3,715</u>	<u>465</u>	<u>1,207</u>	<u>5,387</u>

##### 12. Debtors

	2022 £	2021 £
Trade debtors	4,051	9,910
Prepayments	<u>2,094</u>	<u>1,722</u>
	<u><b>6,145</b></u>	<u><b>11,632</b></u>

##### 13. Creditors : amounts due within 1 year

	2022 £	2021 £
Trade creditors	970	1,975
Accruals	5,869	6,860
Other taxation and social security	2,558	2,140
Other creditors	923	922
Deferred income (see note 14)	<u>30,803</u>	<u>23,756</u>
	<u><b>41,123</b></u>	<u><b>35,653</b></u>

## Headway Somerset

### Notes to the financial statements

#### For the year ended 31 December 2022

##### 14. Deferred income

	2022 £	2021 £
At 1 January 2022	23,756	23,758
Deferred during the year	30,803	71,250
Released during the year	<u>(23,756)</u>	<u>(71,252)</u>
At 31 December 2022	<u><u>30,803</u></u>	<u><u>23,756</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	-	-	2,486	2,486
Current assets	32,682	35,000	198,283	265,965
Current liabilities	<u>-</u>	<u>-</u>	<u>(41,123)</u>	<u>(41,123)</u>
<b>Net assets at 31 December 2022</b>	<u><u>32,682</u></u>	<u><u>35,000</u></u>	<u><u>159,646</u></u>	<u><u>227,328</u></u>
<b>Prior year comparative</b>	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>
<b>Net assets at 31 December 2021</b>	<u><u>11,230</u></u>	<u><u>52,000</u></u>	<u><u>169,143</u></u>	<u><u>232,373</u></u>

## Headway Somerset

### Notes to the financial statements

For the year ended 31 December 2022

#### 16. Movements in funds

	At 1 January 2022 £	Income £	Expenditure £	Transfers between funds £	At 31 December 2022 £
<b>Restricted funds</b>					
The National Lottery					
Community Fund	8,448	71,944	(52,215)	-	<b>28,177</b>
Taunton Women's Aid	1,782	2,673	(4,455)	-	-
Somerset Activity & Sports Partnership	1,000	-	-	-	<b>1,000</b>
Somerset Community Foundation	-	13,165	(9,660)	-	<b>3,505</b>
Wessex Water	-	2,500	(2,500)	-	-
Tesco Community Grant	-	1,125	(1,125)	-	-
The Screwfix Foundation	-	1,500	(1,500)	-	-
<b>Total restricted funds</b>	<b>11,230</b>	<b>92,907</b>	<b>(71,455)</b>	<b>-</b>	<b>32,682</b>
<b>Unrestricted funds</b>					
<i>Designated funds:</i>					
Garfield Weston	-	25,000	(25,000)	-	-
Hospital Liaison Development	15,000	-	-	5,000	<b>20,000</b>
Community Cafes Pilot	12,000	-	-	(7,000)	<b>5,000</b>
Family Support Worker	25,000	-	-	(15,000)	<b>10,000</b>
<i>Total designated funds</i>	<b>52,000</b>	<b>25,000</b>	<b>(25,000)</b>	<b>(17,000)</b>	<b>35,000</b>
General funds	169,143	193,041	(219,538)	17,000	<b>159,646</b>
<b>Total unrestricted funds</b>	<b>221,143</b>	<b>218,041</b>	<b>(244,538)</b>	<b>-</b>	<b>194,646</b>
<b>Total funds</b>	<b>232,373</b>	<b>310,948</b>	<b>(315,993)</b>	<b>-</b>	<b>227,328</b>

## Headway Somerset

### Notes to the financial statements

#### For the year ended 31 December 2022

#### 16. Movements in funds (continued)

Prior year comparative	At 1 January 2021 £	Income £	Expenditure £	Transfers between funds £	At 31 December 2021 £
<b>Restricted funds</b>					
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
<b>Total restricted funds</b>	<b>49,617</b>	<b>55,270</b>	<b>(93,657)</b>	<b>-</b>	<b>11,230</b>
<b>Unrestricted funds</b>					
<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>	<i>-</i>	<i>25,000</i>	<i>(25,000)</i>	<i>52,000</i>	<i>52,000</i>
General funds	213,258	191,207	(183,322)	(52,000)	169,143
<b>Total unrestricted funds</b>	<b>213,258</b>	<b>216,207</b>	<b>(208,322)</b>	<b>-</b>	<b>221,143</b>
<b>Total funds</b>	<b>262,875</b>	<b>271,477</b>	<b>(301,979)</b>	<b>-</b>	<b>232,373</b>

#### Purposes of restricted funds

The National Lottery Community Fund  
Funds for a volunteering project called 'Making Headway'.

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.

Somerset Community Foundation  
Funds to enable strategic thinking and pause for learning post Covid-19 as well as funding for the national conference.

## **Headway Somerset**

### **Notes to the financial statements**

#### **For the year ended 31 December 2022**

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#### **16. Movements in funds (continued)**

##### **Purposes of restricted funds**

###### **Wessex Water**

Funds towards staffing costs to develop money management and scams awareness training materials along with the delivery of training sessions.

###### **Tesco Community Grant**

Funds to support the development and operation of the telephone support service.

###### **The Screwfix Foundation**

Funds for resources and materials to improve the environment at our locations for the people who use our services.

##### **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.

##### **Transfers**

Reallocating designated funds to meet the funding requirements for projects in 2023.

#### **17. Related party transactions**

The total aggregate donations to the charity from 2 trustees during the year were £101 (2021: £305 from 2 trustees).



William Guy Blake ACA  
Godfrey Wilson Limited  
Chartered Accountants & Statutory Auditors  
5<sup>th</sup> Floor Mariner House  
62 Prince Street  
Bristol  
BS1 4QD

19 April 2023

Dear Guy

**Letter of Representations on the Financial Statements for the Year Ended 31 December 2022**

We confirm that the following representations are made on the basis of enquiries of the trustees, management and staff with relevant knowledge and experience (and, where appropriate, of inspection of supporting documentation) sufficient to satisfy ourselves that we can properly make each of the following representations to you:

1. We have fulfilled our responsibilities as trustees, as set out in the terms of your engagement letter dated 19 February 2021, under the Companies Act 2006 for preparing 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).

We confirm that in our opinion the financial statements give a true and fair view and in particular that where any additional information must be disclosed in order to give a true and fair view that information has in fact been disclosed. We confirm that the selection and application of the accounting policies used in the preparation of the financial statements are appropriate, and we approve these accounts for the year ended 31 December 2022.

2. We confirm that all accounting records have been made available to you for the purpose of your examination, in accordance with your terms of engagement, and that all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management, trustees' and members' meetings, have been made available to you. We have given you unrestricted access to persons within the charity in order to obtain evidence and have provided any additional information that you have requested for the purposes of your examination.
3. We confirm the charity has satisfactory title to all assets and there are no liens or encumbrances on the assets, except for those disclosed in the financial statements.
4. We confirm that significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable. We confirm that we have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.



5. We confirm that the charity has no liabilities or contingent liabilities other than those disclosed in the financial statements.
6. We confirm that all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to you and accounted for and disclosed in accordance with the applicable financial reporting framework.
7. We confirm that there have been no events since the balance sheet date which require disclosing or which would materially affect the amounts in the financial statements, other than those already disclosed or included in the financial statements.
8. We confirm that we are aware that a related party of the charity is a person or organisation which either (directly or indirectly) controls, has joint control of, or significantly influences the charity or vice versa and as a result will include: trustees/directors, other key management, close family and other business interests of the previous. We confirm that all related party relationships and transactions have been accounted for and disclosed in accordance with the applicable financial reporting framework.
9. We confirm that the charity neither had, at any time during the year, any arrangement, transaction or agreement to provide credit facilities (including advances and credits granted by the charity) for trustees, nor provided guarantees of any kind on behalf of the trustees except as disclosed in the financial statements.
10. We confirm that the charity has not contracted for any capital expenditure other than as disclosed in the financial statements.
11. We confirm that the charity has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance.
12. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the charity conducts its activities and which are central to the charity's ability to conduct its activities, except as explained to you and as disclosed in the financial statements.
13. We acknowledge our responsibility for the design, implementation and maintenance of internal controls to prevent and detect fraud. We confirm that we have disclosed to you the results of our risk assessment of the risk of fraud in the organisation. There have been no deficiencies in internal control of which we are aware.
14. We confirm that there have been no actual or suspected instances of fraud involving trustees, management or employees who have a significant role in internal control or that could have a material effect on the financial statements. We also confirm that we are not aware of any allegations of fraud by trustees, former trustees, employees, former employees, regulators or others.
15. We confirm that, in our opinion, the charity's financial statements should be prepared on the going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. In reaching this conclusion, we have taken into account all relevant matters of which we are aware, and have considered a period of at least one year from the date on which the financial statements will be approved.
16. We confirm that in our opinion the effects of uncorrected misstatements are immaterial, both individually and in aggregate, to the financial statements as a whole.

17. We confirm that we are not aware of any matters of material significance that should be reported to regulators. We confirm that all correspondence with the Charity Commission has been made available to you.
18. We confirm that all grants, donations and other income, including those subject to special terms or conditions or received for restricted purposes, have been notified to you. There have been no breaches of terms or conditions during the period regarding the application of such income.

Yours sincerely

*Martin Pettingell*

Martin Pettingell - Chair  
For and on behalf of the Trustees of Headway Somerset

**Headway Somerset Ltd** is a Registered Charity No 1097407 and a Company Limited by Guarantee registered in England No. 4699611.

Registered address: First Floor, Victoria House, Victoria Street, Taunton, Somerset, TA1 3FB.