

**LEICESTERSHIRE, LEICESTER AND RUTLAND HEADWAY**  
(A company limited by guarantee)

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2019**



**Support · Achieve · Progress**  
Est. 1990  
**Leicestershire Leicester and Rutland**

**LEICESTERSHIRE, LEICESTER AND RUTLAND HEADWAY**  
**(A company limited by guarantee)**

**CONTENTS**

|   | Page    |
|---|---------|
| <b>Legal and administrative information</b> | 1       |
| <b>Trustees' report</b>                     | 2 - 8   |
| <b>Independent examiner's report</b>        | 9       |
| <b>Statement of financial activities</b>    | 10      |
| <b>Balance sheet</b>                        | 11      |
| <b>Statement of cash flows</b>              | 12      |
| <b>Notes to the financial statements</b>    | 13 - 27 |

**LEICESTERSHIRE, LEICESTER AND RUTLAND HEADWAY**  
**(A company limited by guarantee)**

**LEGAL AND ADMINISTRATIVE INFORMATION OF THE COMPANY, ITS TRUSTEES AND ADVISERS**  
**FOR THE YEAR ENDED 31 MARCH 2019**

|                                  |  |
|----------------------------------|--|
| <b>Trustees</b>                  | Carol Birch, Chairperson<br>Christine Spreadbury<br>Christopher McKinney<br>Dawn Slow (resigned 30 April 2019)<br>Reg Perrins<br>Christopher Sworn<br>James McCallum<br>Tim Hull<br>Stephen Nottidge (appointed 15 January 2019)<br>Tharmananthar Shankaradhas (appointed 15 January 2019)<br>Emma Bush (appointed 24 June 2019) |
| <b>Company secretary</b>         | Christopher McKinney   |
| <b>Services director</b>         | Mary Goulty  |
| <b>Day centre manager</b>        | Karen Harland  |
| <b>Company registered number</b> | 03672087   |
| <b>Charity registered number</b> | 1074011  |
| <b>Registered office</b>         | Headway House<br>4 Hospital Close<br>Leicester<br>LE5 4WP  |
| <b>Independent examiner</b>      | Magma Audit LLP<br>Chartered Accountants<br>Unit 2<br>Charnwood Edge Business Park<br>Syston Road<br>Leicester<br>LE7 4UZ  |
| <b>Bankers</b>                   | The Royal Bank of Scotland<br>91-93 Regent Street<br>Leamington Spa<br>CV32 4NT<br><br>Santander UK Plc<br>Bridle Road<br>Bootle<br>Merseyside<br>L30 4YD<br><br>CCLA Investment Management Ltd<br>Senator House<br>85 Queen Victoria Street<br>London<br>EC4V 4ET   |

**LEICESTERSHIRE, LEICESTER AND RUTLAND HEADWAY**  
**(A company limited by guarantee)**

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2019**

The Trustees present their annual report together with the financial statements of the company for the 1 April 2018 to 31 March 2019. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), 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) as amended by Update Bulletin 1 (effective 1 January 2015).

Since LLR Headway qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

**Structure, governance and management**

● **Constitution**

The organisation is a charitable company limited by guarantee, incorporated on 23rd November 1998 and registered as a charity on 17th February 1999. It began operations on 1st April 1999 when the assets and liabilities of Headway Leicester (charity number 702489) were transferred. The company was established under a Memorandum of Association, dated 23rd November 1998, which sets out the objects and powers of the charitable company, and it is governed by its Articles of Association (company number 03672087). In the event of the company being wound up, its members will be required to contribute an amount, which will not exceed £10 each. The principal and registered office of the charity is Headway House, 4 Hospital Close, Leicester, LE5 4WP.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Carol Birch (Chairperson)  
Christine Spreadbury  
Christopher McKinney (Company Secretary)  
Dawn Slow (resigned 30 April 2019)  
Reg Perrins  
Christopher Sworn  
James McCallum  
Tim Hull  
Stephen Nottridge (appointed 15 January 2019)  
Tharmananthar Shankaradhas (appointed 15 January 2019)

The directors of the company are also trustees of the charity for the purposes of charity law and under the company's Articles they are known as members of the Committee of Management. Under the requirements of the Memorandum and Articles of Association, the members of the committee are elected to serve for a period of two years, after which they must be re-elected at the next Annual General Meeting.

Chris Spreadbury, Christopher Sworn, James McCallum, and Tim Hull retire by rotation and being eligible, offer themselves for re-election.

The charity actively encourages service users and their carers to take an interest and assist in the running of the charity and encourages these stakeholders to apply for Board positions. Stephen Nottridge who joined in January has first-hand experience of brain injury as a carer.

It is normal practice to invite potential trustees to visit the service and have the opportunity to meet some of the team and people who use the services before appointing them. New trustees are given a full briefing pack, including access to all policies and procedures.

**LEICESTERSHIRE, LEICESTER AND RUTLAND HEADWAY**  
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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2019**

- **Method of appointment or election of Trustees**

The management of Leicestershire Leicester and Rutland Headway is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

- **Organisational structure and decision making**

Leicestershire Leicester and Rutland Headway has a Committee of Management comprising of up to sixteen members who meet quarterly and who are responsible for the strategic direction and policy of the charity. At present the committee members come from a variety of professional backgrounds. The board has a skills audit procedure to assist in the recruitment of new trustees.

The Services Director attends the meetings of the committee but does not have voting rights.

Day to day responsibility for the provision of services rests with the Services Director and one manager who is responsible for overseeing the running of the Day Centre and Outreach services.

The Committee of Management is supported by two subcommittees each with specific remits including governance, finance and human resources, fundraising, marketing and media.

The charity is an affiliated Group of the national organisation Headway, the brain injury association, which provides advice, formulates national policy, sets standards and represents the brain injured at a national level. However, the national organisation does not have any direct responsibility for the running of the charity, which rests solely with the Committee of Management.

The social services departments of Leicestershire County Council and Leicester City Council and the Clinical Commissioning Groups in Leicester, Leicestershire and Rutland are the principal funders. A member of the Outreach team liaises weekly with the Brain Injury Unit at Leicester General Hospital.

## **Objectives and Activities**

- **Activities for achieving objectives**

The trustees are aware of the Charity Commission's general guidance on public benefit and take it into account when they review the aims and objectives of LLR Headway and plan its future activities.

Leicestershire Leicester and Rutland Headway provides support and services for adults with acquired and traumatic brain injuries who reside in our geographic area.

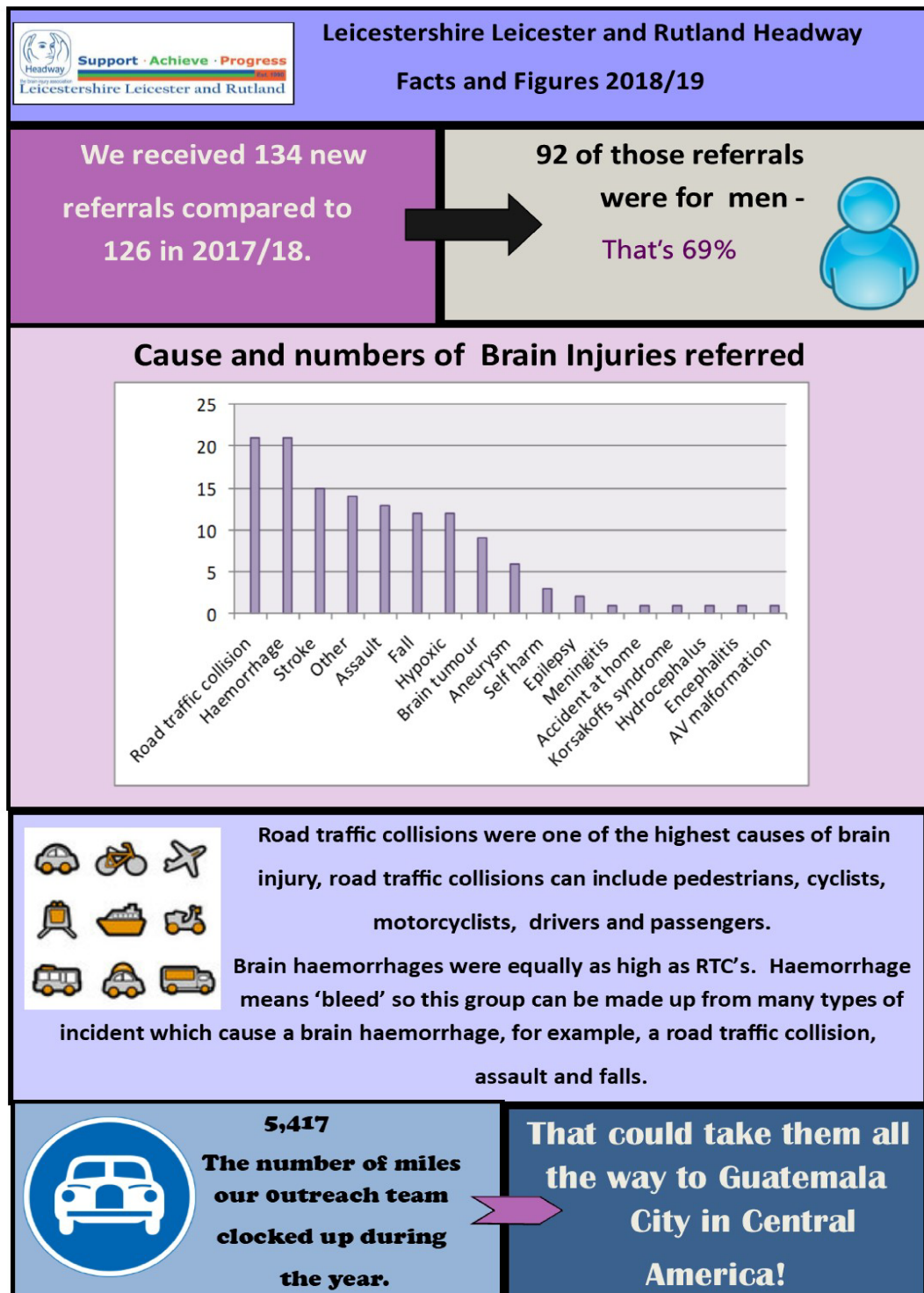
LEICESTERSHIRE, LEICESTER AND RUTLAND HEADWAY  
(A company limited by guarantee)

TRUSTEES' REPORT (continued)  
FOR THE YEAR ENDED 31 MARCH 2019

Achievements and performance

- Review of activities

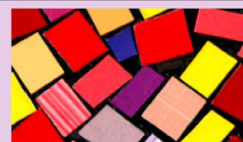
2018/19 Referral Statistics



**LEICESTERSHIRE, LEICESTER AND RUTLAND HEADWAY**  
(A company limited by guarantee)

**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2019**

**The Day Service supported 53 individuals with activities such as Mosaics, Jewellery Making, Cookery, Numeracy, Literacy, Card Making, I.T, Painting, Fabrics and group activities .**



**WEA provided several courses throughout the year including Assertiveness, Seated Exercise and Arts and Crafts.**

**Woodwork continues to be popular with an amazing**



**array of items being made.**

**There were 2,200 visits to our website:**  
**[www.headwayleicester.org.uk](http://www.headwayleicester.org.uk)**



**We made 336 contacts with Brain Injury patients and their families whilst they are still in hospital.**

### **Volunteers**

**Our volunteers are amazing and make a real difference to the service we provide.**

**Our longest serving volunteer has been with us 20 years!**

**We had students on placement with us from De Montfort University School of Nursing and South Leicester College Health and Social Care Department.**



**We achieved all this with a small but dedicated team of 10 part-time staff .**

**LEICESTERSHIRE, LEICESTER AND RUTLAND HEADWAY**  
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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2019**

● **Going concern**

After making appropriate enquiries, the trustees have a reasonable expectation that the company has adequate resources 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.

● **Financial review**

The net increase in resources during the year was £1,937 compared with a net increase of £20,511 in the previous year. Incoming resources show an decrease of £31,136 in comparison with 2017/18, which was mainly due to decreases in grants and donations received. Resources expended reduced by £12,562 mainly due to savings in personnel and premises costs.

The main funders during the year were the Social Services Departments of Leicester City and Leicestershire County Councils and the three local Clinical Commissioning Groups covering Leicester, Leicestershire and Rutland. The Early Intervention and Prevention grant provided by Leicester City Council ended at 31 March 2019 following 4 years of funding. Leicestershire County Council continue to purchase our services through the Community Life Choices Framework agreement whilst Leicester City Council buy support through a similar framework agreement called Community Opportunities.

The organisational restructuring which took place during the previous financial year has been successful in ensuring consistent staffing levels within the day service whilst the smaller outreach team have been able to manage their busy workload on the reduced hours. The continued contraction of local authority funding and termination of grants means that we will continue to face a significant funding challenge and extend our thanks to those who continue to fund us through small grants, donations and fund raising challenges.

Special acknowledgment this year goes to brother and sister, Mark Smith and Mary Anne Johnson - the duo organised a 'Memory Walk' for their brother Stephen who sadly passed away 10 years ago. Their challenge was to complete the 102 mile 'Leicestershire Round' in 5 days and they inspired over 100 others to join them along the way. Not only did they raise a significant amount of money but they also gained lots of media and press coverage raising awareness of brain injury too.

We would also like to extend our sincere thanks to some of our other donors who have made either a one off contribution or who are long standing supporters of Headways' work:-

- Sam Court – ABI survivor Sam offers Sound therapy sessions with all proceeds going to Headway, this would not be possible without the support of her employers at Nuffield Gym.
- Leicestershire and Rutland Veteran Ladies Golf Association who adopted LLR Headway for the year.
- Ropewalk Chambers who have supported both Headway Leicester and Headway Nottingham for a number of years with donations from attendees at their annual conference.
- Maud Elkington, The Paget Trust, The Hanley Trust whose trustees offer financial support each year.
- Leicester Host Lions, The Rotary Club of Ashby De La Zouch and the Rotary Club of Lutterworth and Wycliffe for their generosity.
- Mattioli Woods PLC for their gift during this year.

The charity also benefits from a free lease on its day centre and much practical help from the University Hospitals of Leicester NHS Trust.

**LEICESTERSHIRE, LEICESTER AND RUTLAND HEADWAY**  
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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2019**

- **Financial risk management objectives and policies**

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to them.

A review of risks facing the charity is conducted annually. This review is carried out in detail by the Finance, Governance and Human Relations Sub-Committee who then present their findings to the full Board. Risks are weighted according to probability and impact. Detailed procedures exist to minimise operational and financial risks including an organisational risk assessment and Business Continuity Plan. Procedures are in place to ensure the health and safety of staff, clients, volunteers and visitors. Risk assessments are carried out for all activities including trips and visits to external locations and community facilities. Where appropriate each client will have an individual risk assessment. A member of staff is trained to conduct regular health and safety inspections of the Day Centre.

- **Reserves policy**

The charity's policy on reserves has been designed to protect it from uncertainties in funding from statutory bodies. It aims to ensure that there are sufficient general and designated funds to meet the potential cost of redundancies and the provision of non-statutory funded services for at least six months when combined with the commitment from local government to give a three month notice period for any funding changes.

The policy continues to provide as far as possible protection from the variation in funding from voluntary bodies arising from the interruption or non-replacement of expiring charitable grants.

The trustees have reviewed the level of reserves required and are satisfied that they are at an appropriate level. They have resolved to work towards maintaining the reserves at a level in line with the charity's policy.

Free reserves, which are unrestricted reserves in excess of designated reserves (note 17) less the fixed asset element of unrestricted reserves stand at £37,565 as at 31 March 2019 (2018 - £33,470).

- **Investments policy**

The constitution of the charity authorises it to make and hold investments using general funds not needed for immediate working purposes.

In practice the charity has never had sufficient surplus to invest to provide income for the future and has no plans to do so. The current practice is to deposit surplus funds with UK banks.

**Plans for future periods**

- **Future developments**

The focus for the coming year will again be sustainability. The new three year Business Plan is in place and work is underway to achieve the goals set within it. The website is being renewed and IT systems and security are being reviewed in line with Cyber Essentials. A new fundraiser has started and will be announcing plans for the 30th birthday celebrations next year, as well as assisting trustees to source funds to realise the organisations plans for sustainability and development.

**LEICESTERSHIRE, LEICESTER AND RUTLAND HEADWAY**  
**(A company limited by guarantee)**

**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2019**

**Trustees' responsibilities statement**

The Trustees (who are also directors of Leicestershire Leicester and Rutland Headway 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 (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these 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 judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees, on 22 October 2019 and signed on their behalf by:

**Carol Birch**  
**Chair of Trustees**

**LEICESTERSHIRE, LEICESTER AND RUTLAND HEADWAY**  
**(A company limited by guarantee)**

**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2019**

**Independent examiner's report to the Trustees of Leicestershire, Leicester and Rutland Headway (the 'company')**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2019.

This report is made solely to the charity's trustees in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charitable company and the charity's trustees for my work or for this report.

**Responsibilities and basis of report**

As the trustees of the charitable company (and 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 financial statements 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 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**

I have completed my examination. I can 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.

Dated: 29 October 2019

Luke Turner     ACA FCCA

**Magma Audit LLP**

Chartered Accountants

Unit 2

Charnwood Edge Business Park

Syston Road

Leicester

LE7 4UZ

**LEICESTERSHIRE, LEICESTER AND RUTLAND HEADWAY**  
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**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2019**

|                                    | Note | Unrestricted<br>funds<br>2019<br>£ | Restricted<br>funds<br>2019<br>£ | Total<br>funds<br>2019<br>£ | Total<br>funds<br>2018<br>£ |
|------------------------------------|------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| <b>INCOME FROM:</b>                |      |                                    |                                  |                             |                             |
| Donations and legacies             | 2    | 25,038                             | 1,000                            | 26,038                      | 48,643                      |
| Charitable activities              | 3    | 81,470                             | 75,328                           | 156,798                     | 164,405                     |
| Other trading activities           | 4    | 880                                | -                                | 880                         | 1,540                       |
| Investments                        | 5    | 402                                | -                                | 402                         | 181                         |
| Other income                       | 6    | 4,230                              | -                                | 4,230                       | 4,715                       |
| <b>TOTAL INCOME</b>                |      | <b>112,020</b>                     | <b>76,328</b>                    | <b>188,348</b>              | <b>219,484</b>              |
| <b>EXPENDITURE ON:</b>             |      |                                    |                                  |                             |                             |
| Raising funds                      |      | 6,473                              | -                                | 6,473                       | 6,636                       |
| Charitable activities              |      | 101,621                            | 78,317                           | 179,938                     | 192,337                     |
| <b>TOTAL EXPENDITURE</b>           | 7    | <b>108,094</b>                     | <b>78,317</b>                    | <b>186,411</b>              | <b>198,973</b>              |
| <b>NET MOVEMENT IN FUNDS</b>       |      | <b>3,926</b>                       | <b>(1,989)</b>                   | <b>1,937</b>                | <b>20,511</b>               |
| <b>RECONCILIATION OF FUNDS:</b>    |      |                                    |                                  |                             |                             |
| Total funds brought forward        |      | 110,997                            | 3,589                            | 114,586                     | 94,075                      |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |      | <b>114,923</b>                     | <b>1,600</b>                     | <b>116,523</b>              | <b>114,586</b>              |

The notes on pages 13 to 27 form part of these financial statements.

**LEICESTERSHIRE, LEICESTER AND RUTLAND HEADWAY**

**(A company limited by guarantee)**

**REGISTERED NUMBER: 03672087**

**BALANCE SHEET  
AS AT 31 MARCH 2019**

|   | <b>Note</b> | <b>£</b>        | <b>2019<br/>£</b> | <b>£</b> | <b>2018<br/>£</b> |
|---|-------------|-----------------|-------------------|----------|-------------------|
| <b>FIXED ASSETS</b>                                   |             |                 |                   |          |                   |
| Tangible assets                                       | 14          |                 | <b>2,358</b>      |          | 2,527             |
| <b>CURRENT ASSETS</b>                                 |             |                 |                   |          |                   |
| Debtors   | 15          | <b>4,890</b>    |                   | 1,745    |                   |
| Cash at bank and in hand                              |             | <b>130,656</b>  |                   | 131,464  |                   |
|   |             | <b>135,546</b>  |                   | 133,209  |                   |
| <b>CREDITORS:</b> amounts falling due within one year | 16          | <b>(21,381)</b> |                   | (21,150) |                   |
| <b>NET CURRENT ASSETS</b>                             |             |                 | <b>114,165</b>    |          | 112,059           |
| <b>NET ASSETS</b>                                     |             |                 | <b>116,523</b>    |          | 114,586           |
| <b>CHARITY FUNDS</b>                                  |             |                 |                   |          |                   |
| Restricted funds                                      | 17          |                 | <b>1,600</b>      |          | 3,589             |
| Unrestricted funds                                    | 17          |                 | <b>114,923</b>    |          | 110,997           |
| <b>TOTAL FUNDS</b>                                    |             |                 | <b>116,523</b>    |          | 114,586           |

The company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the trustees on 22 October 2019 and signed on their behalf, by:

**Carol Birch**

The notes on pages 13 to 27 form part of these financial statements.

**LEICESTERSHIRE, LEICESTER AND RUTLAND HEADWAY**  
**(A company limited by guarantee)**

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2019**

|  | Note | 2019<br>£      | 2018<br>£ |
|--|------|----------------|-----------|
| <b>Cash flows from operating activities</b>                |      |                |           |
| Net cash (used in)/provided by operating activities        | 19   | <b>(431)</b>   | 20,865    |
| <b>Cash flows from investing activities:</b>               |      |                |           |
| Dividends, interest and rents from investments             |      | <b>402</b>     | 181       |
| Purchase of tangible fixed assets                          |      | <b>(779)</b>   | -         |
| <b>Net cash (used in)/provided by investing activities</b> |      | <b>(377)</b>   | 181       |
| <b>Change in cash and cash equivalents in the year</b>     |      | <b>(808)</b>   | 21,046    |
| Cash and cash equivalents brought forward                  |      | <b>131,464</b> | 110,418   |
| <b>Cash and cash equivalents carried forward</b>           | 20   | <b>130,656</b> | 131,464   |

The notes on pages 13 to 27 form part of these financial statements.

**LEICESTERSHIRE, LEICESTER AND RUTLAND HEADWAY**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2019**

**1. Accounting policies**

**1.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Leicestershire, Leicester and Rutland Headway 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.

**1.2 Company status**

The company is a company limited by guarantee. The members of the company are the trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

**LEICESTERSHIRE, LEICESTER AND RUTLAND HEADWAY**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2019**

**1. Accounting policies (continued)**

**1.3 Income**

All income is recognised once the charitable company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charitable company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charitable company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charitable company, or the charitable company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charitable company where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Donations are accounted for as received by the charitable company.

Intangible income, which comprises of donated services and included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised when there is no financial cost borne by a third party.

The company uses volunteers, whose assistance is appreciated and which cannot be valued in commercial terms.

Subject to the following, grants are credited as income in the year in which they are receivable. Grants received for specific purposes are accounted for as restricted funds. Grants are not recognised as receivable until any conditions for receipt have been complied with. Where donor imposed restrictions apply to the timing of the related expenditure as a pre-condition for its use, the grant is treated as deferred income until those restrictions are met. Grants receivable in respect of tangible fixed assets are credited as income within restricted funds in the year that they are received and all depreciation and future depreciation of the related assets is charged against that fund.

No permanent endowments have been received in the year.

Other incoming resources from charitable activities are accounted for when receivable.

**LEICESTERSHIRE, LEICESTER AND RUTLAND HEADWAY**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2019**

**1. Accounting policies (continued)**

**1.4 Expenditure**

Resources expended are included on an accruals basis inclusive of VAT which cannot be recovered.

Day to day management, support costs, fundraising costs and grant management costs are included in 'Costs of Charitable Activities', allocated either directly or in relation to hours worked.

Governance costs are those costs relating to strategic management of the charitable company as opposed to those costs associated with fundraising, charitable activity or day to day management. These relate to professional fees.

Support costs are those costs relating to the general management and administration of the charitable company as opposed to those incurred directly. These costs are allocated on a fair basis based on levels of activity or as agreed with funders.

**1.5 Tangible fixed assets and depreciation**

Tangible fixed assets costing more than £200 are capitalised and stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the statement of financial activities incorporating income and expenditure account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

|   |                 |
|---|-----------------|
| Leasehold property improvements-          | 20% on cost     |
| Fixtures and fittings                     | - 15% on cost   |
| Computer, small tools and other equipment | - 33.3% on cost |

**1.6 Pensions**

The charity operates a defined contributions pension scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

**LEICESTERSHIRE, LEICESTER AND RUTLAND HEADWAY**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2019**

**1. Accounting policies (continued)**

**1.7 Accumulated funds**

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**1.8 Going concern**

The trustees assess whether the use of going concern is appropriate, ie whether there are any material uncertainties related to events or conditions that may cast significant doubt over the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

**1.9 Interest receivable**

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

**1.10 Debtors**

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

**1.11 Cash at bank and in hand**

Cash at bank and 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.

**1.12 Creditors and provisions**

Creditors and provisions are recognised where the company 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.

**1.13 Financial instruments**

The company 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 measured at amortised cost using the effective interest method.

**LEICESTERSHIRE, LEICESTER AND RUTLAND HEADWAY**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2019**

**2. Income from donations and legacies**

|   | Unrestricted<br>funds<br>2019<br>£ | Restricted<br>funds<br>2019<br>£ | Total<br>funds<br>2019<br>£ | Total<br>funds<br>2018<br>£ |
|---|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Non service level grants, donations and gifts | <b>25,038</b>                      | <b>1,000</b>                     | <b>26,038</b>               | 48,643                      |
|   | <hr/>                              | <hr/>                            | <hr/>                       | <hr/>                       |
| <b>Total 2018</b>                             | 48,143                             | 500                              | 48,643                      |                             |
|   | <hr/>                              | <hr/>                            | <hr/>                       |                             |

**3. Income from charitable activities**

|                               | Unrestricted<br>funds<br>2019<br>£ | Restricted<br>funds<br>2019<br>£ | Total<br>funds<br>2019<br>£ | Total<br>funds<br>2018<br>£ |
|-------------------------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Social Services Day Centre    | -                                  | 45,448                           | 45,448                      | 39,604                      |
| Outreach and education        | 12,335                             | 29,880                           | 42,215                      | 56,857                      |
| Clinical Commissioning Groups | 34,366                             | -                                | 34,366                      | 34,366                      |
| Individual budgets            | 34,769                             | -                                | 34,769                      | 33,578                      |
|                               | <hr/>                              | <hr/>                            | <hr/>                       | <hr/>                       |
|                               | <b>81,470</b>                      | <b>75,328</b>                    | <b>156,798</b>              | 164,405                     |
|                               | <hr/>                              | <hr/>                            | <hr/>                       | <hr/>                       |
| <b>Total 2018</b>             | 85,284                             | 79,121                           | 164,405                     |                             |
|                               | <hr/>                              | <hr/>                            | <hr/>                       |                             |

**Included within income relating to Social Services Day Care are the following grants:**

|                               | 2019<br>£     | 2018<br>£ |
|-------------------------------|---------------|-----------|
| Leicester City Council        | 23,282        | 16,463    |
| Leicestershire County Council | 22,166        | 23,141    |
|                               | <hr/>         | <hr/>     |
| <b>Total</b>                  | <b>45,448</b> | 39,604    |
|                               | <hr/>         | <hr/>     |

**Included within income relating to Outreach and education are the following grants:**

|  | 2019<br>£     | 2018<br>£ |
|--|---------------|-----------|
| Leicestershire County Council outreach grant | -             | 8,957     |
| Outreach spot purchases                      | -             | 400       |
| Prevention grant                             | 29,880        | 30,160    |
| Individual budgets - County                  | 4,940         | 4,480     |
| Individual budgets - City                    | 7,395         | 12,860    |
|  | <hr/>         | <hr/>     |
| <b>Total</b>                                 | <b>42,215</b> | 56,857    |
|  | <hr/>         | <hr/>     |

**LEICESTERSHIRE, LEICESTER AND RUTLAND HEADWAY**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2019**

**Included within income relating to Clinical Commissioning Groups are the following grants:**

|                               | <b>2019</b>   | <b>2018</b> |
|-------------------------------|---------------|-------------|
|                               | <b>£</b>      | <b>£</b>    |
| Clinical Commissioning Groups | <b>34,366</b> | 34,366      |

**Included within income relating to Individual Budgets are the following:**

|                             | <b>2019</b>   | <b>2018</b> |
|-----------------------------|---------------|-------------|
|                             | <b>£</b>      | <b>£</b>    |
| Individual Budgets - County | <b>13,960</b> | 8,286       |
| Individual Budgets - City   | <b>17,228</b> | 19,718      |
| Individual Budgets - Other  | <b>3,581</b>  | 5,574       |
| <b>Total</b>                | <b>34,769</b> | 33,578      |

**4. Fundraising income**

|                    | <b>Unrestricted<br/>funds<br/>2019<br/>£</b> | <b>Restricted<br/>funds<br/>2019<br/>£</b> | <b>Total<br/>funds<br/>2019<br/>£</b> | <b>Total<br/>funds<br/>2018<br/>£</b> |
|--------------------|--|--|---------------------------------------|---------------------------------------|
| Advertising income | <b>880</b>                                   | -  | <b>880</b>                            | 1,540                                 |
| <b>Total 2018</b>  | 1,540  | -  | 1,540                                 |                                       |

**5. Investment income**

|                     | <b>Unrestricted<br/>funds<br/>2019<br/>£</b> | <b>Restricted<br/>funds<br/>2019<br/>£</b> | <b>Total<br/>funds<br/>2019<br/>£</b> | <b>Total<br/>funds<br/>2018<br/>£</b> |
|---------------------|--|--|---------------------------------------|---------------------------------------|
| Interest receivable | <b>402</b>                                   | -  | <b>402</b>                            | 181                                   |
| <b>Total 2018</b>   | 181  | -  | 181                                   |                                       |

**LEICESTERSHIRE, LEICESTER AND RUTLAND HEADWAY**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2019**

**6. Other incoming resources**

|  | Unrestricted<br>funds<br>2019<br>£ | Restricted<br>funds<br>2019<br>£ | Total<br>funds<br>2019<br>£ | Total<br>funds<br>2018<br>£ |
|--|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Service user subscriptions and holiday contributions | 4,230                              | -                                | 4,230                       | 4,715                       |
| <b>Total 2018</b>                                    | 4,715                              | -                                | 4,715                       |                             |

**7. Total resources expended**

|                               | Staff costs<br>2019<br>£ | Depreciation<br>2019<br>£ | Other costs<br>2019<br>£ | Total<br>2019<br>£ | Total<br>2018<br>£ |
|-------------------------------|--------------------------|---------------------------|--------------------------|--------------------|--------------------|
| Fundraising                   | 4,455                    | 85                        | 1,933                    | 6,473              | 6,636              |
| <b>Costs of raising funds</b> | 4,455                    | 85                        | 1,933                    | 6,473              | 6,636              |
| Day Centre                    | 97,429                   | 578                       | 14,634                   | 112,641            | 100,147            |
| Outreach                      | 57,906                   | 285                       | 9,106                    | 67,297             | 92,190             |
| <b>Charitable activities</b>  | 155,335                  | 863                       | 23,740                   | 179,938            | 192,337            |
|                               | 159,790                  | 948                       | 25,673                   | 186,411            | 198,973            |
| <b>Total 2018</b>             | 173,449                  | 671                       | 24,853                   | 198,973            |                    |

**8. Analysis of expenditure by activities**

|                   | Direct<br>costs<br>2019<br>£ | Support<br>costs<br>2019<br>£ | Total<br>2019<br>£ | Total<br>2018<br>£ |
|-------------------|------------------------------|-------------------------------|--------------------|--------------------|
| Day Centre        | 79,974                       | 32,667                        | 112,641            | 100,147            |
| Outreach          | 51,230                       | 16,067                        | 67,297             | 92,190             |
| <b>Total 2019</b> | 131,204                      | 48,734                        | 179,938            | 192,337            |
| <b>Total 2018</b> | 145,693                      | 46,644                        | 192,337            |                    |

**LEICESTERSHIRE, LEICESTER AND RUTLAND HEADWAY**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2019**

**9. Support costs**

|                             | Day Centre<br>£ | Woodwork<br>ing<br>£ | Total<br>2019<br>£ | Total<br>2018<br>£ |
|-----------------------------|-----------------|----------------------|--------------------|--------------------|
| Premises costs              | 8,105           | 3,986                | 12,091             | 9,868              |
| General office              | 2,744           | 1,350                | 4,094              | 3,518              |
| Independent examiner's fees | 1,464           | 720                  | 2,184              | 2,293              |
| Wages and salaries          | 19,776          | 9,726                | 29,502             | 30,294             |
| Depreciation                | 578             | 285                  | 863                | 671                |
|                             | <u>32,667</u>   | <u>16,067</u>        | <u>48,734</u>      | <u>46,644</u>      |
| <b>Total 2018</b>           | <u>31,268</u>   | <u>15,376</u>        | <u>46,644</u>      |                    |

**10. Net income/(expenditure)**

This is stated after charging:

|  | 2019<br>£  | 2018<br>£  |
|--|------------|------------|
| Depreciation of tangible fixed assets: |            |            |
| - owned by the charity                 | <u>948</u> | <u>737</u> |

During the year, no Trustees received any reimbursement of expenses (2018 - £NIL).

**11. Independent examiners' remuneration**

The Independent Examiner's remuneration amounts to an Independent Examination fee of £2,400 (2018 - £2,520), and other advice and services of £NIL (2018 - £ 168).

**LEICESTERSHIRE, LEICESTER AND RUTLAND HEADWAY**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2019**

**12. Trustees**

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

**13. Staff costs**

Staff costs were as follows:

|                       | 2019<br>£      | 2018<br>£      |
|-----------------------|----------------|----------------|
| Wages and salaries    | 145,299        | 164,844        |
| Social security costs | 12,552         | 7,864          |
| Other pension costs   | 1,939          | 741            |
|                       | <u>159,790</u> | <u>173,449</u> |

The average number of persons employed by the company during the year was as follows:

|                        | 2019<br>No. | 2018<br>No. |
|------------------------|-------------|-------------|
| Direct charitable work | 10          | 12          |

No employee received remuneration amounting to more than £60,000 in either year.

The remuneration of key management personnel amounted to £62,771 (2018: £55,486).

**14. Tangible fixed assets**

|                       | Leasehold<br>improve'ts<br>£ | Fixtures<br>and<br>fittings<br>£ | Computer,<br>small tools<br>and other<br>equipment<br>£ | Total<br>£     |
|-----------------------|------------------------------|----------------------------------|---|----------------|
| <b>Cost</b>           |                              |                                  |   |                |
| At 1 April 2018       | 160,203                      | 23,250                           | 40,659  | 224,112        |
| Additions             | -                            | 264                              | 515   | 779            |
| At 31 March 2019      | <u>160,203</u>               | <u>23,514</u>                    | <u>41,174</u>   | <u>224,891</u> |
| <b>Depreciation</b>   |                              |                                  |   |                |
| At 1 April 2018       | 160,203                      | 20,723                           | 40,659  | 221,585        |
| Charge for the year   | -                            | 777                              | 171   | 948            |
| At 31 March 2019      | <u>160,203</u>               | <u>21,500</u>                    | <u>40,830</u>   | <u>222,533</u> |
| <b>Net book value</b> |                              |                                  |   |                |
| At 31 March 2019      | <u>-</u>                     | <u>2,014</u>                     | <u>344</u>  | <u>2,358</u>   |
| At 31 March 2018      | <u>-</u>                     | <u>2,527</u>                     | <u>-</u>  | <u>2,527</u>   |

**LEICESTERSHIRE, LEICESTER AND RUTLAND HEADWAY**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2019**

**15. Debtors**

|                                | 2019<br>£    | 2018<br>£    |
|--------------------------------|--------------|--------------|
| Trade debtors                  | 3,919        | -            |
| Other debtors                  | 129          | 98           |
| Prepayments and accrued income | 842          | 1,647        |
|                                | <u>4,890</u> | <u>1,745</u> |

**16. Creditors: Amounts falling due within one year**

|                                    | 2019<br>£     | 2018<br>£     |
|------------------------------------|---------------|---------------|
| Other taxation and social security | 4,121         | 4,315         |
| Net wages                          | 11,122        | 10,774        |
| Other creditors                    | 2,681         | 2,681         |
| Accruals and deferred income       | 3,457         | 3,380         |
|                                    | <u>21,381</u> | <u>21,150</u> |

**17. Statement of funds**

**Statement of funds - current year**

|                              | Balance at<br>1 April 2018<br>£ | Income<br>£    | Expenditure<br>£ | Balance at<br>31 March<br>2019<br>£ |
|------------------------------|---------------------------------|----------------|------------------|-------------------------------------|
| <b>Designated funds</b>      |                                 |                |                  |                                     |
| Expenses contingency         | 10,000                          | -              | -                | 10,000                              |
| Staffing contingency         | 60,000                          | -              | -                | 60,000                              |
| Voluntary grant equalisation | 5,000                           | -              | -                | 5,000                               |
|                              | <u>75,000</u>                   | <u>-</u>       | <u>-</u>         | <u>75,000</u>                       |
| <b>General funds</b>         |                                 |                |                  |                                     |
| General Funds                | 35,997                          | 112,020        | (108,094)        | 39,923                              |
| Total Unrestricted funds     | <u>110,997</u>                  | <u>112,020</u> | <u>(108,094)</u> | <u>114,923</u>                      |

**LEICESTERSHIRE, LEICESTER AND RUTLAND HEADWAY**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2019**

**17. Statement of funds (continued)**

**Restricted funds**

|   | Balance at<br>1 April 2018<br>£ | Income<br>£           | Expenditure<br>£        | Balance at<br>31 March<br>2019<br>£ |
|---|---------------------------------|-----------------------|-------------------------|-------------------------------------|
| The Day Centre Grants                   | -                               | 45,448                | (45,448)                | -                                   |
| Outreach                                | -                               | 29,880                | (29,880)                | -                                   |
| Media room                              | 1,744                           | -                     | (1,744)                 | -                                   |
| British Heart Foundation                | 353                             | -                     | (90)                    | 263                                 |
| Leicester Lions Club                    | 716                             | 1,000                 | (1,155)                 | 561                                 |
| The Carlton Hayes Mental Health Charity | 776                             | -                     | -                       | 776                                 |
|   | <u>3,589</u>                    | <u>76,328</u>         | <u>(78,317)</u>         | <u>1,600</u>                        |
| Total of funds                          | <u><u>114,586</u></u>           | <u><u>188,348</u></u> | <u><u>(186,411)</u></u> | <u><u>116,523</u></u>               |

The income funds of the charity include designated funds which have been set aside out of the unrestricted funds by the trustees for specific purposes.

Expenses contingency - To cover non staff running costs of the house, for six months, in the event if reduced/cessation of funding.

Staffing contingency - To cover the staffing costs of the house, for three months, in the event of reduced/cessation of funding.

Voluntary grant equalisation - This fund was set up to cover the variation in voluntary income arising from interruption or non-replacement of expiring charitable grants.

The income funds of the charity also include restricted funds comprising of unexpended balances of donations and grants held on trust for specific purposes as follows:

The Day Centre Grants - Agreed funding from Leicester City Council and Leicestershire County Council for day centre activities. Places are also spot purchased by both of the aforementioned councils as required. All funds were spent during the year.

Outreach - Grants and donations toward the funding of an outreach worker. All funds were spent during the year.

Media Room - Funds received for the conversion of the snooker room to a media room. All funds were spent during the year.

British Heart Foundation - This relates to the donated element of a defibrillator for which LLR Headway contributed £400. The closing balance represents the net book value of the asset.

Leicester Lions Club - This relates to a donation received to be spent towards the costs of a new dishwasher, talking microwave and shelving and storage units. The funds carried forward relate to the net book value of the assets.

The Carlton Hayes Mental Health Charity - This is a donation received to be spent toward the cost of a visit to Cadbury's World and meal, the trip is still to take place leaving all funds unspent and carried forward at the year end.

**LEICESTERSHIRE, LEICESTER AND RUTLAND HEADWAY**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2019**

**17. Statement of funds (continued)**

**Statement of funds - prior year**

|   | Balance at<br>1 April 2017<br>£ | Income<br>£    | Expenditure<br>£ | Balance at<br>31 March<br>2018<br>£ |
|---|---------------------------------|----------------|------------------|-------------------------------------|
| <b>Designated funds</b>                 |                                 |                |                  |                                     |
| Expenses contingency                    | 10,000                          | -              | -                | 10,000                              |
| Staffing contingency                    | 60,000                          | -              | -                | 60,000                              |
| Voluntary grant equalisation            | 5,000                           | -              | -                | 5,000                               |
|   | <u>75,000</u>                   | <u>-</u>       | <u>-</u>         | <u>75,000</u>                       |
| <b>General funds</b>                    |                                 |                |                  |                                     |
| General Funds                           | 13,833                          | 139,863        | (117,699)        | 35,997                              |
| Total Unrestricted funds                | <u>88,833</u>                   | <u>139,863</u> | <u>(117,699)</u> | <u>110,997</u>                      |
| <b>Restricted funds</b>                 |                                 |                |                  |                                     |
|   | Balance at<br>1 April 2017<br>£ | Income<br>£    | Expenditure<br>£ | Balance at<br>31 March<br>2018<br>£ |
| The Day Centre Grants                   | -                               | 39,603         | (39,603)         | -                                   |
| Outreach                                | -                               | 39,518         | (39,518)         | -                                   |
| Media Room                              | 3,215                           | -              | (1,471)          | 1,744                               |
| British Heart Foundation                | 443                             | -              | (90)             | 353                                 |
| Leicester Lions Club                    | 808                             | -              | (92)             | 716                                 |
| The Carlton Hayes Mental Health Charity | 776                             | -              | -                | 776                                 |
| Staff training donations                | -                               | 500            | (500)            | -                                   |
|   | <u>5,242</u>                    | <u>79,621</u>  | <u>(81,274)</u>  | <u>3,589</u>                        |
| Total of funds                          | <u>94,075</u>                   | <u>219,484</u> | <u>(198,973)</u> | <u>114,586</u>                      |

**LEICESTERSHIRE, LEICESTER AND RUTLAND HEADWAY**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2019**

**Summary of funds - current year**

|                  | Balance at<br>1 April 2018<br>£ | Income<br>£    | Expenditure<br>£ | Balance at<br>31 March<br>2019<br>£ |
|------------------|---------------------------------|----------------|------------------|-------------------------------------|
| Designated funds | 75,000                          | -              | -                | 75,000                              |
| General funds    | 35,997                          | 112,020        | (108,094)        | 39,923                              |
|                  | <u>110,997</u>                  | <u>112,020</u> | <u>(108,094)</u> | <u>114,923</u>                      |
| Restricted funds | 3,589                           | 76,328         | (78,317)         | 1,600                               |
|                  | <u>114,586</u>                  | <u>188,348</u> | <u>(186,411)</u> | <u>116,523</u>                      |

**Summary of funds - prior year**

|                  | Balance at<br>1 April 2017<br>£ | Income<br>£    | Expenditure<br>£ | Balance at<br>31 March<br>2018<br>£ |
|------------------|---------------------------------|----------------|------------------|-------------------------------------|
| Designated funds | 75,000                          | -              | -                | 75,000                              |
| General funds    | 13,833                          | 139,863        | (117,699)        | 35,997                              |
|                  | <u>88,833</u>                   | <u>139,863</u> | <u>(117,699)</u> | <u>110,997</u>                      |
| Restricted funds | 5,242                           | 79,621         | (81,274)         | 3,589                               |
|                  | <u>94,075</u>                   | <u>219,484</u> | <u>(198,973)</u> | <u>114,586</u>                      |

**18. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

|                               | Unrestricted<br>funds<br>2019<br>£ | Restricted<br>funds<br>2019<br>£ | Total<br>funds<br>2019<br>£ |
|-------------------------------|------------------------------------|----------------------------------|-----------------------------|
| Tangible fixed assets         | 1,534                              | 824                              | 2,358                       |
| Current assets                | 134,770                            | 776                              | 135,546                     |
| Creditors due within one year | (21,381)                           | -                                | (21,381)                    |
|                               | <u>114,923</u>                     | <u>1,600</u>                     | <u>116,523</u>              |

**LEICESTERSHIRE, LEICESTER AND RUTLAND HEADWAY**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2019**

**18. Analysis of net assets between funds (continued)**

**Analysis of net assets between funds - prior year**

|                               | <b>Unrestricted<br/>funds<br/>2018<br/>£</b> | <b>Restricted<br/>funds<br/>2018<br/>£</b> | <b>Total<br/>funds<br/>2018<br/>£</b> |
|-------------------------------|--|--|---------------------------------------|
| Tangible fixed assets         | 1,746  | 781  | 2,527                                 |
| Current assets                | 130,401                                      | 2,808                                      | 133,209                               |
| Creditors due within one year | (21,150)                                     | -  | (21,150)                              |
|                               | <u>110,997</u>                               | <u>3,589</u>                               | <u>114,586</u>                        |

**19. Reconciliation of net movement in funds to net cash flow from operating activities**

|  | <b>2019<br/>£</b> | <b>2018<br/>£</b> |
|--|-------------------|-------------------|
| Net income for the year (as per Statement of Financial Activities) | <b>1,937</b>      | 20,511            |
| <b>Adjustment for:</b>   |                   |                   |
| Depreciation charges   | <b>948</b>        | 737               |
| Interest received  | <b>(402)</b>      | (181)             |
| (Increase)/decrease in debtors                                     | <b>(3,145)</b>    | 368               |
| Increase/(decrease) in creditors                                   | <b>231</b>        | (570)             |
| <b>Net cash (used in)/provided by operating activities</b>         | <b>(431)</b>      | 20,865            |

**20. Analysis of cash and cash equivalents**

|              | <b>2019<br/>£</b> | <b>2018<br/>£</b> |
|--------------|-------------------|-------------------|
| Cash in hand | <b>130,656</b>    | 131,464           |
| <b>Total</b> | <b>130,656</b>    | 131,464           |

**21. Pension commitments**

The company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £1,939 (2018 - £763). Contributions totalling £475 (2018 - £359) were payable to the fund at the balance sheet date and are included in creditors.

**LEICESTERSHIRE, LEICESTER AND RUTLAND HEADWAY**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2019**

**22. Related party transactions**

Christopher McKinney, trustee, is also a partner at Shoosmiths Solicitors. During the year Shoosmiths Solicitors paid £220 (2018: £220) to the charity to appear on a legal advice link page on the charity's website alongside other local solicitors.