

Company registration number: 3758806

Charity registration number: 1077770

Headway North Staffordshire (Head Injuries Association) Ltd

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 April 2019

Lisa Healings FCCA
VAST
The Dudson Centre
Hanley
Stoke-on-Trent
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Headway North Staffordshire (Head Injuries Association) Ltd

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Headway North Staffordshire (Head Injuries Association) Ltd

Reference and Administrative Details

Trustees	Prof Anthony Ward, President David Edwards, Chair (resigned 25 June 2019) Kathleen Smith, Secretary (resigned 28 August 2018) Antonio Balestra Pamela Smith Trudi Massey David Braddock Monina Ramsden Alan Chesworth (resigned 18 July 2019) Michelle Gunnery Tracey Johnson Joanne Landers Irene Abbotts (appointed 7 November 2018) Carole Foster (appointed 7 November 2018)
Honorary Vice President	D Hill
Chief Officer	Sandra Hall (resigned 3 October 2019)
Principal Office	Headway House Elder Road Cobridge Stoke-on-Trent ST6 2JE The charity is incorporated in England.
Company Registration Number	3758806
Charity Registration Number	1077770
Solicitors	Freeths LLP Solicitors Churchill House Regent Road Stoke-on-Trent ST1 3RQ
Bankers	Co-operative Bank Plc 27 Town Road Hanley Stoke-on-Trent ST1 2JE
Independent examiner	Lisa Healings FCCA VAST The Dudson Centre Hanley Stoke-on-Trent ST1 5DD

Headway North Staffordshire (Head Injuries Association) Ltd

Trustees' Report (incorporating The Directors' Report)

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 30 April 2019.

Objectives and activities

Objects and aims

The objectives of the charity are:

- To increase awareness and understanding of brain injury and its consequences
- To support people with brain injuries to return to community living, increase social activities and reduce isolation
- To encourage and empower members to attain volunteering and employment opportunities both within Headway and the wider community
- To ensure that Headway North Staffordshire achieves the highest possible standards
- To support carers

The main areas of charitable activity are the provision of day service and rehabilitation facilities, with lunch being provided, together with facilities for members to participate in music, woodwork, computing, health activities, discussion groups, educational, leisure and social activities, life skills, gardening and member led activities and to receive regular newsletters, in addition we also offer carers support, Outreach Service, and a benefits and advice service.

Activities

Activities, Trips, and Fundraising events last year included:

Activities/ Trips: Llandudno trip, Grand National Day, St. George's week activities, Sit down Yoga, First Aid Training for Members, Driving Range, Headway's Got Talent, Relaxation Therapies, Carers Coffee Morning/ afternoon tea, West Midlands Safari Park, Carers Support group, Voice for members meetings, Swimming, Pool contest, Beach Party fun day, Christmas party, Arts & crafts, Seasonal crafts, Battle of The Sexes, Breast cancer awareness presentation Petting Ponies, Meditation Mandala Session, Reading writing speech one to one sessions, Ukulele Sing-along, Petting Ponies, Bird Man visit, Life Skills Cooking sessions, Jacksons Garden Centre visit, Carol singing at Haywood Hospital, Cradle making, Crystal workshop.

Fundraisers: Vintage Tea Party, Action for Brain Injury Week Activities, Hats for Headway, Jefferies Solicitors Toast Mornings, Christmas Fayre, Table Top sales, Medium Evening, Prosecco Evening, Fashion Show, Sponsored Abseiling, Canal Walk, Curry Night, Lisa Glover Book Sale, Black Tie fundraiser.

Headway North Staffordshire (Head Injuries Association) Ltd

Trustees' Report (incorporating The Directors' Report)

We successfully secured funding from Stoke on Trent and North Staffs CCG's again this year, and as a result of increased people wishing to access our service, we have recruited more staff. We have also gained more volunteers; we have seen many more work experience placements coming to us this year along with, medical students, social workers and future doctors, who continue to come to Headway year on year as part of their studies:

Placements come into Headway to help them to understand brain injury and its impact on member's carers and family. Many placements have been keen to continue their time with Headway and some have gone on to become volunteers.

We continue to be a recognised approved placement provider for Keele University and provide work-based placements for local schools and colleges. We continue to receive positive feedback from placements therefore our service is a desired provider.

Arnold Clark Hauley has nominated Headway North Staffordshire as their charity of the year, they intend to feature fundraising activities throughout the year and if all goes well, we will be their ongoing charity to support. They will also be providing a leased minibus for us to use to transport our member to various locations for trips and activities.

We have on our board of Trustees someone who has received the highly prestigious title of Queens Nurse; this title is given to someone who has achieved outstanding service in the community, Jo Landers our Vice Chair of trustees went to a presentation ceremony to receive her accolade, Jo and all the Trustees work closely with staff at Headway and take an active role in supporting the service

Public benefit

All our activities concentrate on supporting people with brain injuries, their families and carers. We continue to focus on providing opportunities for people to leave their homes and join us to learn new skills and practise transferable skills in the company of others under the guidance of our very experienced staff and volunteers. The service that we provide prevents re-admission to hospital, which in turn saves the use of public money.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

See the financial information on pages 7-22.

Policy on reserves

Following completion of a risk assessment, it is believed that the organisation could provide its services should current funding be withdrawn. It is believed that in these circumstances it would take six months to find alternative funding and so a reserve of £219,000 is necessary (this being equivalent to approximately six months running costs of Headway North Staffordshire at current levels).

In addition to this, the trustees feel that it is prudent to provide for staff redundancy costs should alternative funding not be available. This would cost, at current rates, a further £42,000. This therefore identifies the need for free reserves of £261,000. At the end of the current financial year, the free reserves stood at £159,972 (total unrestricted general fund of £160,746 less unrestricted fixed assets of £774).

The trustees consider that the reserves are not yet at a satisfactory level as the income is tightly controlled by our funding bodies and although progress is being made, it is difficult in the current situation to increase our reserves. However, we continue to move forward and are investigating different means of funding.

Headway North Staffordshire (Head Injuries Association) Ltd

Trustees' Report (incorporating The Directors' Report)

Risk Management

The trustees actively review the major risks, which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions.

The trustees have also examined other operation and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks it faces. The key elements of risk faced by Headway North Staffordshire are:

- Withdrawal of funding
- Sustainability due to the current level of membership fees
- Inadequately trained staff
- Lack of demand for the charity's services
- General upkeep of the building.

From the indicators available to the trustees, each of these key factors may be classified as low risk.

Structure, governance and management.

Nature of governing document

The charity is a company limited by guarantee and registered charity, incorporated on 23 April 1999 and registered as a charity on 13 October 1999. The company was established under a governing document which is the Memorandum of Association which established the objectives and powers of the Charitable Company and is governed under its Articles of Association.

It has no share capital and the liability of each member in the event of winding-up is limited to £1.

Recruitment and appointment of trustees

The directors of the charitable company who are also charity trustees who served during the year and since the year end are set out on above and on page 1 together with the name of the chief officer and other senior staff. Trustees are appointed by the board of trustees and serve annually after which period they may put themselves forward to re-appointment. The trustees meet with sub groups which are formed as required to discuss specific issues.

The criterion for the selection of trustees takes into account eligibility, personal competencies, particular skills and local availability. Members of the management committee nominate a potential trustee, who is then invited to meet the chairperson and chief officer; they are then invited to attend a series of management committee meetings as an observer. In the final stage, the management committee formally agrees to co-opt them as a trustee, and then it is ratified at the next Annual General Meeting.

Induction and training of trustees

New trustees are provided with an induction pack to brief them on their legal obligations under charity and company law. They are encouraged to attend Headway North Staffordshire to meet key employees and to obtain a better understanding of the work of the charity. It must be understood that there is a strict regime of member confidentiality in place which to some extent governs the type of information that the trustees can be made aware of.

Organisational structure

The board of trustees administers the charity and meets monthly, there is also a finance subcommittee which meets regularly.

The chief officer is appointed by the trustees to manage the day to day operations of the charity and to facilitate effective operations; the chief officer has delegated authority for operational matters including finance, recruitment and welfare of the members.


Headway North Staffordshire (Head Injuries Association) Ltd

Trustees' Report (incorporating The Directors' Report)

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 3/12/19 and signed on its behalf by:


.....

Joanne Landers
Trustee

Headway North Staffordshire (Head Injuries Association) Ltd

Independent Examiner's Report to the trustees of Headway North Staffordshire (Head Injuries Association) Ltd

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30 April 2019 which are set out on pages 7 to 18.

Respective responsibilities of trustees and examiner

As the charity's trustees of Headway North Staffordshire (Head Injuries Association) Ltd (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 Headway North Staffordshire (Head Injuries Association) Ltd are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

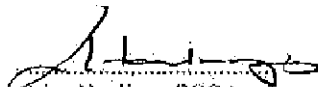
Independent examiner's statement

Since Headway North Staffordshire (Head Injuries Association) Ltd'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 , which is one of the listed bodies.

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

1. accounting records were not kept in respect of Headway North Staffordshire (Head Injuries Association) Ltd 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.


Lisa Healings FCCA

VAST
The Dudson Centre
Hanley
Stoke-on-Trent
ST1 5DD

Date: 6/1/2020

Headway North Staffordshire (Head Injuries Association) Ltd

**Statement of Financial Activities for the Year Ended 30 April 2019
(Including Income and Expenditure Account)**

	Note	Unrestricted funds £	Restricted funds £	Total 2019 £
Income and Endowments from:				
Donations and legacies	3	110,687	25,535	136,222
Charitable activities	4	259,779	-	259,779
Other trading activities	5	16,944	-	16,944
Investment income	6	616	-	616
Total Income		<u>388,026</u>	<u>25,535</u>	<u>413,561</u>
Expenditure on:				
Raising funds	7	(4,622)	-	(4,622)
Charitable activities	8	(395,710)	(39,200)	(434,910)
Total Expenditure		<u>(400,332)</u>	<u>(39,200)</u>	<u>(439,532)</u>
Other recognised gains and losses				
Net movement in funds		(12,306)	(13,665)	(25,971)
Reconciliation of funds				
Total funds brought forward		<u>181,190</u>	<u>111,687</u>	<u>292,877</u>
Total funds carried forward	17	<u>168,884</u>	<u>98,022</u>	<u>266,906</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2018 £
Income and Endowments from:				
Donations and legacies	3	108,140	27,285	135,425
Charitable activities	4	195,875	-	195,875
Other trading activities	5	8,922	-	8,922
Investment income	6	372	-	372
Total Income		<u>313,309</u>	<u>27,285</u>	<u>340,594</u>
Expenditure on:				
Raising funds	7	(2,605)	-	(2,605)
Charitable activities	8	(314,643)	(48,259)	(362,902)
Total Expenditure		<u>(317,248)</u>	<u>(48,259)</u>	<u>(365,507)</u>
Other recognised gains and losses				
Net movement in funds		(3,939)	(20,974)	(24,913)
Reconciliation of funds				
Total funds brought forward		<u>185,129</u>	<u>132,661</u>	<u>317,790</u>
Total funds carried forward	17	<u>181,190</u>	<u>111,687</u>	<u>292,877</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2018 is shown on page 9.

Headway North Staffordshire (Head Injuries Association) Ltd

(Registration number: 3758806)
Balance Sheet as at 30 April 2019

	Note	2019 £	2018 £
Fixed assets			
Tangible assets	14	106,847	121,606
Current assets			
Debtors	15	8,191	16,295
Cash at bank and in hand		<u>160,085</u>	<u>179,375</u>
		168,276	195,670
Creditors: Amounts falling due within one year	16	<u>(8,217)</u>	<u>(24,399)</u>
Net current assets		<u>160,059</u>	<u>171,271</u>
Net assets		<u>266,906</u>	<u>292,877</u>
Funds of the charity:			
Restricted funds		98,022	111,687
Unrestricted income funds			
Unrestricted funds		<u>168,884</u>	<u>181,190</u>
Total funds	17	<u>266,906</u>	<u>292,877</u>

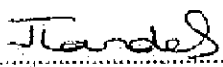
For the financial year ending 30 April 2019 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 7 to 18 were approved by the trustees, and authorised for issue on 3.12.19 and signed on their behalf by:


.....
Joanne Landers
Trustee

Headway North Staffordshire (Head Injuries Association) Ltd

Notes to the Financial Statements for the Year Ended 30 April 2019

1 Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The charity is incorporated in England.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Headway North Staffordshire (Head Injuries Association) Ltd 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 notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Headway North Staffordshire (Head Injuries Association) Ltd

Notes to the Financial Statements for the Year Ended 30 April 2019

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £250 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Buildings	4% straight line
Improvements to property	4% straight line
Fixtures, fittings & equipment	20% straight line
Catering equipment	20% straight line

Headway North Staffordshire (Head Injuries Association) Ltd

Notes to the Financial Statements for the Year Ended 30 April 2019

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Headway North Staffordshire (Head Injuries Association) Ltd

Notes to the Financial Statements for the Year Ended 30 April 2019

Financial Instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires:

3 Income from donations and legacies

	Unrestricted funds		Total 2019 £	Total 2018 £
	General £	Restricted funds £		
Donations and legacies:				
Donations from companies, trusts and similar proceeds	-	24,285	24,285	24,285
Donations from individuals	25,074	-	25,074	16,018
Grants, including capital grants:				
Government grants	82,235	-	82,235	82,816
Grants from other charities	-	1,250	1,250	3,000
Gifts in kind	3,378	-	3,378	9,306
	<u>110,687</u>	<u>25,535</u>	<u>136,222</u>	<u>135,425</u>

4 Income from charitable activities

	Unrestricted funds		Total 2019 £	Total 2018 £
	General £			
Subscriptions and member contributions	<u>259,779</u>		<u>259,779</u>	<u>195,875</u>

Headway North Staffordshire (Head Injuries Association) Ltd.

Notes to the Financial Statements for the Year Ended 30 April 2019

5 Income from other trading activities

	Unrestricted funds	Total	Total
	General	2019	2018
	£	£	£
Trading income:			
Sales of goods and services	1,781	1,781	5,920
Events income:			
Other events income	<u>15,163</u>	<u>15,163</u>	<u>3,002</u>
	<u>16,944</u>	<u>16,944</u>	<u>8,922</u>

6 Investment income

	Unrestricted funds	Total	Total
	General	2019	2018
	£	£	£
Interest receivable and similar income:			
Interest receivable on bank deposits	<u>616</u>	<u>616</u>	<u>372</u>

7 Expenditure on raising funds

a) Costs of trading activities

	Unrestricted funds	Total	Total
	General	2019	2018
	£	£	£
Fundraising trading costs;			
Fundraising	<u>4,622</u>	<u>4,622</u>	<u>2,605</u>
	<u>4,622</u>	<u>4,622</u>	<u>2,605</u>

Note

Headway North Staffordshire (Head Injuries Association) Ltd

Notes to the Financial Statements for the Year Ended 30 April 2019

8 Expenditure on charitable activities

	Unrestricted funds	Restricted funds	Total 2019	Total 2018
	General £			
Services to benefit people who have suffered head injury	395,710	39,200	434,910	362,902

	Activity undertaken directly	Total 2019	Total 2018
	£	£	£
Staff costs - Wages & salaries	314,547	314,547	257,194
Staff Costs - Employer's NIC	16,896	16,896	13,816
Staff Costs- Training	2,127	2,127	2,018
Staff Costs-Pension	3,419	3,419	1,326
Establishment costs - Water	1,058	1,058	3,321
Establishment costs - Light & heat	6,463	6,463	6,695
Establishment costs - Repairs & maintenance	5,625	5,625	1,890
Establishment costs - Insurance	1,279	1,279	2,293
Establishment costs - Cleaning	2,075	2,075	1,232
Motor and travel expenses	15,611	15,611	9,076
Communications and IT - Support	8,934	8,934	3,217
Communications and IT - Telephone	1,809	1,809	485
Other office expenses - Printing, postage & stationery	5,678	5,678	7,164
Depreciation	14,760	14,760	14,940
Canteen	14,363	14,363	6,880
Direct Charitable Activity - Outings & activities	6,513	6,513	7,783
Direct Charitable Activity - Physio expenses	4,082	4,082	11,821
Sundry expenditure	685	685	3,873
Payroll services	1,046	1,046	1,626
Admin assistance (inc book-keeping)	2,942	2,942	1,587
HR Support	852	852	1,389
Interest payable and similar charges	184	184	184
Health & safety	1,495	1,495	906
Independent examination fee	1,680	1,680	1,680
AGM expenses	162	162	-
Fees & subscriptions	625	625	506
	<u>434,910</u>	<u>434,910</u>	<u>362,902</u>

Headway North Staffordshire (Head Injuries Association) Ltd

Notes to the Financial Statements for the Year Ended 30 April 2019

9 Analysis of governance and support costs

Governance costs

	Unrestricted funds	Total 2019	Total 2018
	General £	£	£
Independent Examiner's remuneration	1,680	1,680	1,680
AGM expenses	162	162	-
	1,842	1,842	1,680

10 Government grants

Stoke-on-Trent Clinical Commissioning Group - £53,677 (2018: £53,848)

North Staffordshire Clinical Commissioning Group - £28,568 (2018: £28,568)

The amount of grants recognised in the financial statements was £82,235 (2018 - £82,816).

There are no unfulfilled conditions

No other forms of government assistance have been received

11 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

12 Staff costs

The aggregate payroll costs were as follows:

	2019 £	2018 £
Staff costs during the year were:		
Wages and salaries	314,547	257,194
Social security costs	16,896	13,816
Pension costs	3,419	1,326
Other staff costs	2,127	2,357
	336,989	274,693

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2019 No	2018 No
Direct charitable work	12	10
Administration	2	2
	14	12

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £43,279 (2018 - £40,765).

Headway North Staffordshire (Head Injuries Association) Ltd

Notes to the Financial Statements for the Year Ended 30 April 2019

13 Taxation

The charity is a registered charity and is therefore exempt from taxation.

14 Tangible fixed assets

	Building £	Furniture and equipment £	Catering equipment £	Improvements to property £	Total £
Cost:					
At 1 May 2018	300,580	36,680	3,524	55,583	396,367
At 30 April 2019	300,580	36,680	3,524	55,583	396,367
Depreciation					
At 1 May 2018	213,610	35,396	3,524	22,231	274,761
Charge for the year	12,023	513	-	2,223	14,759
At 30 April 2019	225,633	35,909	3,524	24,454	289,520
Net book value					
At 30 April 2019	74,947	771	-	31,129	106,847
At 30 April 2018	86,970	1,284	-	33,352	121,606

15 Debtors

	2019 £	2018 £
Trade debtors	6,530	2,137
Prepayments	1,661	379
Accrued income	-	13,779
	<u>8,191</u>	<u>16,295</u>

16 Creditors: amounts falling due within one year

	2019 £	2018 £
Trade creditors	-	520
Other taxation and social security	5,470	2,684
Pension scheme creditor	1,067	438
Accruals	1,680	20,757
	<u>8,217</u>	<u>24,399</u>

Headway North Staffordshire (Head Injuries Association) Ltd

Notes to the Financial Statements for the Year Ended 30 April 2019

17 Funds

	Balance at 1 May 2018 £	Incoming resources £	Resources expended £	Balance at 30 April 2019 £
Unrestricted funds				
<i>General</i>				
General funds	172,470	388,026	(399,750)	160,746
<i>Designated</i>				
Flush fund	8,720	-	(582)	8,138
Total unrestricted funds	181,190	388,026	(400,332)	168,884
Restricted funds				
Premises and equipment	86,970	-	(12,023)	74,947
Flush fund	24,631	-	(1,642)	22,989
Training - Keep fit fund	86	-	-	86
Salaries	-	24,285	(24,285)	-
Lloyds TSB Foundation	-	500	(500)	-
Staffordshire Community Foundation	-	750	(750)	-
Total restricted funds	111,687	25,535	(39,200)	98,022
Total funds	292,877	413,561	(439,532)	266,906
	Balance at 1 May 2017 £	Incoming resources £	Resources expended £	Balance at 30 April 2018 £
Unrestricted funds				
<i>General</i>				
General funds	175,825	313,309	(316,664)	172,470
<i>Designated</i>				
Flush fund	9,304	-	(584)	8,720
Total unrestricted funds	185,129	313,309	(317,248)	181,190
Restricted funds				
Premises and equipment	98,993	-	(12,023)	86,970
Flush fund	26,273	-	(1,642)	24,631
Training - Keep fit fund	86	-	-	86
Salaries	-	24,285	(24,285)	-
Keele University	3,075	-	(3,075)	-
Staffordshire Community Foundation	3,277	3,000	(6,277)	-
Paycare Trust	957	-	(957)	-
Total restricted funds	132,661	27,285	(48,259)	111,687
Total funds	317,790	340,594	(365,507)	292,877

Headway North Staffordshire (Head Injuries Association) Ltd

Notes to the Financial Statements for the Year Ended 30 April 2019

The specific purposes for which the funds are to be applied are as follows:

The premises and equipment fund relates to capital grants which have been received for the purpose of acquiring, refurbishing and equipping premises at Elder Road, Cobridge. All the monies received have been invested in fixed assets. To the extent that investment in excess of the grants was appropriate this has been made from unrestricted funds.

The flush fund relates to funds which have been received for the purpose of refurbishing the toilet areas at Headway House.

The training re keep fit fund is for the cost of providing training for the staff in respect of keep fit.

The salaries fund is provided by Jefferies Solicitors towards costs of an employee's salary.

Keele University relates to money received for placement students.

The Staffordshire Community Foundation fund was received for a Wet Room & salaries

The Paycare Trust fund was received for equipment

The Lloyds TSB fund was received as matched funding for a fundraising activity

18 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds
	General £	Designated £	£	£
Tangible fixed assets	774	8,139	97,934	106,847
Current assets	168,188	-	88	168,276
Current liabilities	(8,217)	-	-	(8,217)
Total net assets	160,745	8,139	98,022	266,906

	Unrestricted funds		Restricted funds	Total funds at 30 April 2018
	General £	Designated £	£	£
Tangible fixed assets	1,287	8,720	111,599	121,606
Current assets	193,582	-	88	193,670
Current liabilities	(24,399)	-	-	(24,399)
Total net assets	172,470	8,720	111,687	292,877

19 Related party transactions

During the year the charity made the following related party transactions:

D Braddock

(Trustee D Braddock invoiced the charity for IT and admin services provided (totaling £8,934 (2018: £3,115)). At the balance sheet date the amount due to/from Jefferies Solicitors was £Nil (2018 - £Nil).

M Ramsden

(Jefferies Solicitors of which Trustee M Ramsden is a director gave donations in the year of £24,285 (2018: £24,285) to fund salary costs.)

At the balance sheet date the amount due to/from Jefferies Solicitors was £Nil (2018 - £Nil).