

Charity registration number: XR 26050  
Company registered number: NI 35853

# **Headway Belfast**

(Company limited by guarantee)

## **Annual report and financial statements for the year ended 31 March 2013**

# Headway Belfast

## Annual report and financial statements for the year ended 31 December 2013

<b>Contents</b>	<b>Pages</b>
Reference and administrative details of the Charity, Trustees and Advisers	1
Trustees' report	2 - 4
Independent auditors' report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 15

## Reference and administrative details of the Charity, Trustees and Advisers

### Chairman

Mr Peter Quinn

### Directors / Trustees

Mr Brendan McKeever (resigned 6 November 2012)

Mr Peter Quinn

Dr John McCann (resigned 6 November 2012)

Ms Diane Wilson

Mr Steven Goldblatt

Mr Joe Dunne

Ms Orlagh Gillespie

Mr Frazer Evans

Dr Robert Rauch

Ms Briedge Gadd (appointed 7 August 2012)

### Chief Executive

Mrs Fiona McCabe

### Principal office / Registered office

Suite 5C Stirling House  
Castlereagh Business Park  
478 Castlereagh Road  
Belfast  
BT5 6BQ

### Solicitors

Wilson Nesbitt Solicitors  
Citylink Business Park,  
Albert Street,  
Belfast,  
BT12 4HQ

### Bankers

Bank of Ireland  
4 – 6 High Street  
Belfast  
BT1 2BA

### Independent auditors

PricewaterhouseCoopers LLP  
Chartered Accountants and Statutory Auditors  
Waterfront Plaza  
8 Laganbank Road  
Belfast  
BT1 3LR

# Headway Belfast

## Trustees' report for the year ended 31 March 2013

The Trustees who are also the Directors of the charitable company, for the purposes of company law, present their annual report and audited financial statements of the charitable company for the year ended 31 March 2013.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the company's governing document, the Companies Act 2006 and the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005 in preparing the annual report and financial statements of the charity.

### Reference and administrative details

Details of the registered office, Trustees, advisers and other relevant information are given on page 1.

### Structure, governance and management

Headway Belfast is a charitable company limited by guarantee and does not have share capital. It is governed by a Memorandum and Articles of Association and the liability of each member is limited to an amount not exceeding £1. The charitable company was incorporated on 25 March 1999. The company has charitable status for taxation purposes.

#### Trustees

The Directors/Trustees who served during the year were:

Mr Brendan McKeever	Mr Peter Quinn
Dr John McCann	Mr Joe Dunne
Ms Diane Wilson	Ms Orlagh Gillespie
Mr Steven Goldblatt	Mr Frazer Evans
Dr Robert Rauch	Ms Breidge Gadd

#### Governance

The role of the Board of Directors is to ensure that Headway Belfast is effectively governed; to ensure that the charity complies with all relevant legislation, its own memorandum and Articles of Association and the requirements of good practice; and to ensure that the charity works to agreed strategic and operational plans.

The trustees/directors have ultimate legal and financial responsibility for the affairs of Headway Belfast, although the management of the organisation is generally delegated to staff, through the Chief Executive. The board meets quarterly, and delegates certain functions to sub-committees which operate under specific terms of reference: i.e. The Finance Committee and the Fundraising Committee. Directors are either elected or co-opted and the total number of directors may not exceed 10 nor be less than 4. Office bearers plus all directors will not serve in office for more than 6 consecutive years.

#### Risk

The directors are satisfied that adequate systems are in place to meet the major risks to which Headway Belfast is exposed, in particular those related to the operation and finance of the company.

### Objectives and Activities/Public Benefit

The objectives of the charity are the relief, continuing rehabilitation and support of people who have acquired a brain injury through illness or accident and their families or carers.

To achieve these objectives the charity operates a day service and a community outreach programme to support and rehabilitate survivors of an acquired brain injury.

# Headway Belfast

## Trustees' report for the year ended 31 March 2013

### Achievements and Performance

Headway Belfast has continued to grow and expand its services to enhance and rebuild the lives of those living with acquired brain injury. During 2012-13, the organisation provided direct support every week through Day Therapy services, outreach programmes and counselling to 120 people, and we supported a further 130 through training and information.

The Younger Person's Network, supported by Big Lottery NI, has been a key development for the organisation; it has enabled us to employ a Clinical Psychologist as Clinical Lead and a Training Officer to offer specialist and intensive personal development support for a further 20 young people affected by brain injury. This project will offer key learning on specific strategies to be employed in helping young survivors of brain injury manage the transition from childhood to adulthood.

Restructuring of the organisation has enabled us to develop our areas of expertise, resulting in the employment of a Music Therapist and Counsellor. Both areas will be a focus for further development in the next financial year.

Partnership with other agencies has extended the range of opportunities available to our service users, including extension of the Pharmacy programme to avail of specialist knowledge and skill in the community.

We have invested in the Centre's infrastructure; that has resulted in updated service user IT resources as well as in furniture and other fixtures designed to create a professional and welcoming space for therapy and activity.

Our corporate governance procedures have also been reviewed; this has resulted in improved organisational effectiveness and efficiency and we have identified key Strategic priority areas for 2013-15. We also would like to thank Castlereagh Borough Council and the Evolution project for the support during the year.

### Financial review

The financial statements are presented in the standard format required by the Statement of Recommended Practice "Accounting and Reporting by Charities" as issued in March 2005. The statement of financial activities (SOFA) shows the gross income from all sources.

### Results

The charitable company had a good year with a surplus of incoming revenue resources of £15,543 (2012: £34,725).

### Incoming Resources

Total incoming resources for the year ended 31 March 2013 were £352,374 (2012: £328,224) The principal funding sources were grants from the The Big Lottery Fund, other foundations and trusts and fundraising events.

### Reserves policy

The charity's policy is to maintain a level of free reserves which meets the needs of the organisation both at the current time and in the foreseeable future. Free reserves are its total funds excluding restricted funds, designated funds or income funds which can only be released by disposing of fixed assets held for charity use. Headway Belfast needs reserves to ensure it can fulfil and complete the charitable obligations and commitments it enters into and is reviewed each year.

Headway had total reserves of £127,454 at 31 March 2013. The charity currently has reserves of nine months but the total reserves of the charity only increased to this level due to significant capital grants which were received during the previous year. These capital grants are included in the Statements of Financial Activities in line with SORP requirements and were spent on the move to the new building.

### Plans for future periods

A strategic planning process commenced in December 2012; that has resulted in a plan and programme of work for 2013-15. To help us respond directly to local need and to create a regionally focused organisation, Headway Belfast will rebrand in 2013 and will widen its service provision across Northern Ireland. We intend to invest £25,000 in this development and will initially develop a Clinician lead service, supported by volunteers in the North West, designed to reach an additional 20 individuals affected by brain injury.

We recognise that the funding environment continues to be difficult, but we remain confident that our goals for 2013-14 are achievable.

# Headway Belfast

## Trustees' report for the year ended 31 March 2013

### Statement of Trustees' responsibilities

The trustees 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 which 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 judgements and 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

### Independent auditors

The auditors, PricewaterhouseCoopers LLP, have indicated their willingness to continue in office, and a resolution concerning their reappointment will be proposed at the Annual General Meeting.

On behalf of the Board

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Ms D Wilson  
**Director**  
**28 June 2013**

# Headway Belfast

## Independent auditors' report to the members of Headway Belfast

We have audited the financial statements of Headway Belfast for the year ended 31 March 2013 which comprise the Statement of Financial Activities including the Income and Expenditure account, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

### Respective responsibilities of Trustees and auditors

As explained more fully in the Trustees' Responsibilities Statement set out on page 4, the Trustees (who are also directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

This report, including the opinions, has been prepared for and only for the charity's members as a body in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and for no other purpose. We do not, in giving these opinions, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

### Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements.

### Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2013 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Martin Pitt (Senior Statutory Auditor)

**For and on behalf of PricewaterhouseCoopers LLP**

Chartered Accountants and Statutory Auditors

Belfast

# Headway Belfast

## Statement of financial activities (incorporating summary income and expenditure account) for the year ended 31 March 2013

	Note	Unrestricted funds £	Restricted funds £	Total 2013 £	Total 2012 £
<b>Incoming resources/income</b>					
Incoming resources from generated funds:					
- Grants		154,093	160,976	<b>315,069</b>	243,858
- Donations		10,317	-	<b>10,317</b>	26,246
- Transport contributions		3,197	-	<b>3,197</b>	7,146
- Fundraising events		23,520	-	<b>23,520</b>	50,755
- Investment income- Bank Interest		271	-	<b>271</b>	219
<b>Total incoming resources</b>		191,398	160,976	<b>352,374</b>	328,224
<b>Resources expended/expenditure</b>					
Charitable activities	2	(166,810)	(160,976)	<b>(327,786)</b>	(288,342)
Governance Costs	3	(4,965)	-	<b>(4,965)</b>	(3,986)
Costs of generating funds		(4,080)	-	<b>(4,080)</b>	(1,171)
<b>Total resources expended</b>		(175,855)	(160,976)	<b>(336,831)</b>	(293,499)
<b>Net movement in funds</b>	4	15,543	-	<b>15,543</b>	34,725
Total funds brought forward		111,911	-	<b>111,911</b>	77,186
<b>Total funds carried forward</b>	11	127,454	-	<b>127,454</b>	111,911

All amounts above relate to continuing operations of the charity.

The charity has no recognised gains and losses other than those included in the results above, and therefore no separate statement of total recognised gains and losses has been presented.

There is no material difference between the net movement in funds for the year stated above, and their historical cost equivalents.

## Balance sheet as at 31 March 2013

	Note	2013 £	2012 £
<b>Fixed assets</b>			
Tangible assets	6	35,317	41,663
<b>Current assets</b>			
Debtors	7	10,596	10,965
Cash at bank and in hand		139,753	106,717
		<b>150,349</b>	117,682
<b>Creditors: amounts falling due within one year</b>	8	<b>(58,212)</b>	(47,434)
<b>Net current assets</b>		<b>92,137</b>	70,248
<b>Total assets less current liabilities</b>		<b>92,137</b>	70,248
<b>Net assets</b>		<b>127,454</b>	111,911
<b>Funds</b>			
Unrestricted funds:			
- General funds	11	127,454	111,911
		<b>127,454</b>	111,911

The financial statements on pages 6 to 15 were approved by the board on 28 June 2013 and were signed on its behalf by:

\_\_\_\_\_  
Mr P Quinn (Chairman)  
**Trustee**

**Charity registration number: XR 26050**  
**Company registered number: NI 35853**

# Headway Belfast

## Notes to the financial statements for the year ended 31 March 2013

### 1 Accounting policies

The financial statements have been prepared on the going concern basis under the historical cost convention and in accordance with applicable accounting standards, the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" published in March 2005 and the Companies Act 2006. The principle accounting policies are set out below. The charity has availed itself of and adapted the Companies Act 2006 formats to reflect the special nature of the charity's activities.

#### Cash flow statement

The charitable company qualifies as a small company under the Companies Act 2006. As a consequence it is exempt from the requirement to publish a cash flow statement.

#### Tangible assets

The cost of tangible fixed assets is their purchase cost, together with any incidental costs of acquisition. Depreciation is calculated so as to write off the cost of tangible fixed assets, less their estimated residual values, over the expected useful economic lives of the assets concerned. The principal annual rates used are as follows: -

	%	
Leasehold improvements	- 25	Straight line
Fixtures, fittings and equipment	- 20	Reducing Balance
Computers	- 33.3	Straight Line
Gym Equipment	- 20	Straight Line

Impairment reviews of fixed assets are carried out on a regular basis.

#### Debtors

Debtors are stated after all known bad debts have been written off and specific provision has been made against all debts considered doubtful of collection.

#### Taxation

The charitable company is a registered charity, and as such is entitled to certain tax exemptions on income and profits from investments, and surpluses on any trading activities carried on in furtherance of the charitable company's primary objectives, if these profits and surpluses are applied solely for charitable purposes.

The charity is not registered for VAT and accordingly, all its expenditure is recorded inclusive of any VAT incurred.

#### Incoming resources

Grants receivable are credited to the statement of financial activities in the year in which they are received or when they are receivable, unless they relate to a specified future period in which case they are deferred. Capital grants are transferred from restricted funds to designated funds on purchase of assets and then released to general funds over the assets useful life upon commencement of depreciation.

Income is deferred when it does not meet the criteria for recognition as incoming resources in the Statement of Financial Activities, as entitlement to the incoming resource does not exist at the balance sheet date.

Donations, Transport Contributions, Fundraising events and Investment income are included in full in the Statement of Financial Activities when receivable.

# Headway Belfast

## Notes to the financial statements for the year ended 31 March 2013

### 1 Accounting policies (continued)

#### Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Charitable activities 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 include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

#### Pensions

The company operates a defined contribution pension scheme. Contributions are charged in the financial statements as they become payable in accordance with the rules of the scheme.

#### Operating leases

Rentals under operating leases are charged to Statement of financial activities on a straight line basis over the lease terms.

#### Fund accounting

The charitable company has various types of funds for which it is responsible and which require separate disclosure. A definition of the various types of funds is as follows:

#### Unrestricted funds

Unrestricted funds comprise accumulated surpluses and deficits on general funds that are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and that have not been designated for other purposes.

#### Restricted funds

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

# Headway Belfast

## Notes to the financial statements for the year ended 31 March 2013

### 2 Charitable activities

	Unrestricted funds £	Restricted funds £	2013 Total £	2012 Total £
Rent and rates	-	22,779	<b>22,779</b>	10,833
Heat and light	3,770	-	<b>3,770</b>	3,536
Telephone, printing and stationery	7,446	-	<b>7,446</b>	10,478
Fundraising costs and rebranding	13,302	-	<b>13,302</b>	9,502
Repairs	759	-	<b>759</b>	8
Cleaning and premises expenses	6,166	-	<b>6,166</b>	8,662
Insurance	878	-	<b>878</b>	268
Bank interest and charges	455	-	<b>455</b>	536
IT costs	1,672	-	<b>1,672</b>	1,082
Leasing charges and staff expenses	4,282	-	<b>4,282</b>	6,094
Volunteer expenses	1,970	-	<b>1,970</b>	2,864
Staff costs	62,703	124,280	<b>186,983</b>	166,064
Staff training	2,685	-	<b>2,685</b>	423
Recruitment expenses	4,011	-	<b>4,011</b>	943
Service User costs	41,789	13,917	<b>55,706</b>	46,992
Depreciation and impairment	14,922	-	<b>14,922</b>	20,057
	166,810	160,976	<b>327,786</b>	288,342

### 3 Governance costs

	2013 £	2012 £
<b>Unrestricted funds</b>		
Audit and accountancy fees	<b>2,380</b>	2,528
Legal and professional fees	<b>2,585</b>	1,458
	<b>4,965</b>	3,986

# Headway Belfast

## Notes to the financial statements for the year ended 31 March 2013

### 4 Net movement in funds

	2013	2012
	£	£
<b>This is stated after charging:</b>		
Staff costs (note 5)	<b>186,983</b>	166,064
Depreciation and impairment of tangible fixed assets	<b>11,727</b>	20,057
Fees payable to the company's auditors for the audit of the financial statements	<b>2,600</b>	2,528

### 5 Employee information

	2013	2012
	£	£
<b>Staff costs:</b>		
Wages and salaries	<b>166,609</b>	141,007
Social security costs	<b>14,708</b>	13,282
Other pension costs	<b>5,666</b>	11,775
	<b>186,983</b>	166,064

	Number	Number
<b>The average monthly number of persons employed by the charitable company during the year by activity was:</b>		
Charitable activities	<b>10</b>	7

There were no employees whose annual emoluments were £60,000 or more (2012: £nil). Indemnity insurance for trustee's liability has been purchased by the charity at cost of £90 (2012: £90). No expenses were paid to the trustees during the year. (2012:NIL)

# Headway Belfast

## Notes to the financial statements for the year ended 31 March 2013

### 6 Tangible assets

	Leasehold improvements £	Fixtures, fittings and equipment £	Computers £	Gym equipment £	Total £
<b>Cost</b>					
At 1 April 2012	35,441	20,275	24,855	15,781	96,352
Additions	2,280	5,571	725	-	8,576
<b>At 31 March 2013</b>	<b>37,721</b>	<b>25,846</b>	<b>25,580</b>	<b>15,781</b>	<b>104,928</b>
<b>Accumulated depreciation</b>					
At 1 April 2012	8,860	14,823	22,398	3,156	54,689
Charge for the year	9,430	1,114	1,222	3,156	14,922
<b>At 31 March 2013</b>	<b>19,290</b>	<b>21,389</b>	<b>23,620</b>	<b>6,312</b>	<b>69,611</b>
<b>Net book amount</b>					
<b>At 31 March 2013</b>	<b>19,431</b>	<b>4,457</b>	<b>1,960</b>	<b>9,469</b>	<b>35,317</b>
At 31 March 2012	26,581	-	2,457	12,625	41,663

### 7 Debtors

	2013 £	2012 £
Trade debtors	9,096	8,125
Prepayments and accrued income	1,500	2,840
	<b>10,596</b>	10,965

### 8 Creditors: amounts falling due within one year

	2013 £	2012 £
Trade Creditors	6,016	8,260
Accruals and deferred income	52,196	39,174
	<b>58,212</b>	47,434

# Headway Belfast

## Notes to the financial statements for the year ended 31 March 2013

### 9 Financial commitments

At 31 March 2013 and 2012 the charity had annual commitments under non-cancellable operating leases expiring as follows:

	2013	2012
	£	£
After more than five years	<b>30,000</b>	20,000

### 10 Liability of members

The company is limited by guarantee and has no share capital. The liability of the members is limited to the sum of £1 per member.

### 11 Funds

	Restricted funds £	Unrestricted funds £	Total £
At 1 April 2012	-	111,911	111,911
Net incoming resources	-	15,543	15,543
<b>At 31 March 2013</b>	<b>-</b>	<b>127,454</b>	<b>127,454</b>

# Headway Belfast

## Notes to the financial statements for the year ended 31 March 2013

### 12 Restricted funds

	Balance at 1 April 2012 £	Incoming resources £	Movements in funds Outgoing resources £	Transfers between funds £	Balance at 31 March 2013 £
Big Lottery	-	51,617	(51,617)	-	-
Reaching out, Empowering Young People Programme					
Henry Smyth Charity	-	20,000	(20,000)	-	-
Santander	-	2,500	(2,500)	-	-
Lloyds TSB	-	5,000	(5,000)	-	-
Comic Relief/Community Foundation NI	-	15,000	(15,000)	-	-
Garfield Weston Foundation	-	25,000	(25,000)	-	-
Castlereagh Borough Council	-	1,218	(1,218)	-	-
Community Development & Health Network	-	1,930	(1,930)	-	-
Ulster Garden Villages	-	8,000	(8,000)	-	-
Bombardier	-	2,000	(2,000)	-	-
Big Lottery Awards for All	-	7,696	(7,696)	-	-
Big Lottery – Healthy Minds	-	2,000	(2,000)	-	-
Active Belfast – BDHU	-	3,465	(3,465)	-	-
Arts Council – Small Grant	-	9,250	(9,250)	-	-
Arts Council – Project Grant	-	6,300	(6,300)	-	-
	-	160,976	(160,976)		

The Big Lottery Fund Reaching Out funds are for a personal development programme for young people

The Henry Smyth funds are for the Movement for Life project and physiotherapy

The Santander funds are for the costs of a project officer.

The Lloyds TSB funds are for the rent of the office.

The Comic Relief/Community Foundation funds are for salary and therapy costs.

The Garfield Weston funds are for the rent of premises and core costs.

The Castlereagh Council funds are for training and education costs.

The Community Development & Health Network funds are for a pharmacy led programme.

The Ulster Garden funds are for the Movement for Life project and physiotherapy

The Bombardier funds are for music therapy sessions.

The Big Lottery Awards for All funds are for new fixtures and fittings.

The Big Lottery Healthy Minds funds are for therapy costs.

The Arts Council of NI funds are for arts programmes.

# Headway Belfast

## Notes to the financial statements for the year ended 31 March 2013

### 13 Ultimate controlling parties

The ultimate controlling parties are the Trustees.