

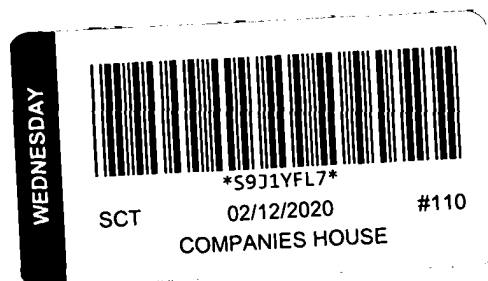
EDINBURGH HEADWAY GROUP

Registered Number: SC138081

Registered Charity: SC006528

Annual Report and Financial Statements

For the year ended 31 March 2020



EDINBURGH HEADWAY GROUP
Annual Report and Financial Statements
For the year ended 31 March 2020

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EDINBURGH HEADWAY GROUP

Report of the Directors

For the year ended 31 March 2020

The Directors are pleased to present their annual Directors' report together with the financial statements of the charity for the year ended 31 March 2020 which are also prepared to meet the requirements for a Directors' report and accounts for Companies Act purposes. The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006(as amended), the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS102).

Chairman's Report

This year, we started the year strong and bold in our ambitions and I am proud to say we have achieved much. This report reflects our successes but now we, like many others face the many challenges ahead as we work through these unprecedented times. Our fundraising programme has been impacted and many events which were lined up to take place at the end of the financial year, sadly had to be cancelled. I am sure this is the first year that we have had to cancel our annual Sportsquest event provided by Addleshaw Goddard, which has been supporting Edinburgh Headway Group for many years.

Our resolve, however, is strong and I am very proud to say that when we were faced with lockdown, we were adamant that we would not leave our posts but continue to be there for our members and carers at this challenging time. Our Chief Executive Officer and her team moved swiftly from a premises-based service to creating new virtual services to ensure that our rehabilitation services continued to reach out to everyone.

We increased our telephone welfare calls and helpline and also adapted and developed online and virtual services to ensure that we keep connecting with all our members and carers to maintain a sense of purpose, routine and structure and reduce loneliness and a decline in mental health.

Increased telephone support/helplines:

- our members (and carers) are receiving daily welfare calls from the staff team to ensure we continue to provide vital support to all at this time
- we are connecting with our members and carers to provide motivation, stability and structure and reduce social isolation
- we continue to link with community support networks, partner charities and our health and social care partners to ensure we have access/latest information to respond to life concerns e.g. access to on-line shopping, medical prescriptions and concerns, money worries, mental health needs etc

Online rehabilitation services:

- on-line and 1:1 video cognitive activities for our adults with a brain injury led by our rehabilitation team to maintain continuity to members' daily structure
- on-line physical rehabilitation videos and 1:1 home skype sessions, Seated Yoga and Tai Chi Zoom sessions, led by our Gym Supervisor and qualified Yoga and Tai Chi instructors.
- private Facebook groups/chat rooms to ensure our members and carers can keep connected safely and securely, maintain friendships within the group and provide a forum for peer support.
- Weekly cognitive activity information/worksheets mailed to those who do not have access to technology - distributed to the Astley Ainslie Hospital for use by their inpatients and to individuals in the community.

We have noticed that the need for our service has increased due to the lack of support services which are still operating at this time. There have been many new referrals to our service given that many people in the community with an Acquired Brain Injury may not have tapped into services before and given the current situation find themselves in need of our support. We know that many are struggling with the length of time that we have been in lockdown and staff are working closely with the Health Protection Team, Care Inspectorate and our Council colleagues to seek approval to re-open.

I thank our Chief Executive Officer, our staff team, volunteers and our Trustees for their dedication, commitment and their impressive response and action to the challenges faced as a result of Covid-19. I also wish to extend a thank you to our members and carers and the many donors and Trusts who have continued to support us.

Lastly, I would like to close my report to mark the sad loss of our Trustee, Lorraine Allan, who passed in July 2020. Lorraine was a great supporter of Edinburgh Headway Group and as one of our valued Trustees served us and our carers well. Lorraine championed our charity wherever she went and we will miss her energy, enthusiasm and good humour. As the voice for many who could not speak up, she will not be forgotten and in her words, we will continue to "keep smiling and remain positive".

Andrew Ley, Chairman

EDINBURGH HEADWAY GROUP
Report of the Directors (continued)
For the year ended 31 March 2020

Aims, objectives and activities

The principal objectives of Edinburgh Headway Group continue to be to:

- Provide rehabilitative services and support for adults who have suffered certain forms of brain injury which were sudden in onset and occurred after birth;
- Deliver support for such persons, their relatives and carers;
- Advance the education of the public in all aspects of head injury and the consequences thereof.

Those affected by brain injury can be left with a range of physical, cognitive and emotional/behavioural problems which, due to damage in the brain, can be lifelong.

Rehabilitation is the process of helping an individual achieve the highest level of function, independence, and quality of life as possible

Edinburgh Headway Group is the specialist organisation in Edinburgh which supports the needs of people with a brain injury when they have returned to the community after discharge from hospital. We work closely with the Scottish Brain Injury Rehabilitation Unit, the Robert Fergusson Unit (at the Royal Edinburgh Hospital), other Edinburgh hospitals, GPs and social workers to identify those individuals and families who need the charity's support to help reduce their social isolation and encourage their re-integration back into society.

Our **Rehabilitation Day Service** provides valuable non-medical person-centred rehabilitation programmes enriching the quality of life for our members who may not have the opportunity to get out of their home or may be very restricted and find many activities inaccessible. Our specialist programme is specifically tailored to meet the individual needs of those who have suffered a brain injury and includes cognitive, physical, emotional and social services:

- Independent living skills e.g. cookery classes, managing money, computer skills;
- Physical activity fitness classes e.g. Seated Yoga, Tai Chi;
- One to one gym programmes to provide personalised rehabilitative exercise programmes;
- Art, Music and Creative Writing Therapy to offer the opportunity for expression and communication;
- Social opportunities to develop social and cognitive skills;
- Complementary Therapies to reduce stress, tension and anxiety;
- Respite services for carers to provide a valuable short break from caring;
- Matching service offering a one to one service for adults with an ABI to be assisted in the community with the aid of trained and matched volunteers.

Our **Brain Injury Carers Programme** (part-funded by Edinburgh Health and Social Care Partnership) continues to provide vital support to carers offering information, support, and opportunities to meet other carers. We aim to make as early contact as possible with unpaid carers of adults with an acquired brain injury (ABI) and offer the following:

- social and information events for carers;
- 1:1 support either face to face or by email or telephone;
- 1:1 respite with the cared-for person for up to 2-3 hours per week;
- financial planning and benefits advice;

Our **Acquired Brain Injury Awareness Training**, relevant for volunteers, carers, family members, support workers and health and social care professionals, aims to provide an understanding and awareness of Acquired Brain Injury (ABI); recognize the effects of a brain injury; and explore coping strategies:

- Understand basic brain anatomy and physiology
- Consequences of brain injury
- Coping strategies
- Empathy exercises (an interactive opportunity to experience some of the effects of ABI)

Our **Young Persons Social Club** supports young people with an ABI between the ages of 18 and 30 years:

- To help build confidence and socialisation skills
- Improve health & wellbeing through making friends
- Reduce social isolation and likelihood of depression which is frequently symptomatic for people with a brain injury
- Broadening their experience of coping in different social situation and environments

EDINBURGH HEADWAY GROUP
Report of the Directors (continued)
For the year ended 31 March 2020

Our **Hospital Hub Project**, launched in November 2019 (part-funded by NHS Lothian) operates every Tuesday afternoon from the Astley Ainslie Hospital and provides inpatients from the Charles Bell Pavilion access to our person-centred rehabilitation services:

- cognitive activities, socialisation and stimulation provided to inpatients away from the ward to assist individuals in their recovery and return to life in the community
- support to newly identified carers, families and those affected by brain injury
- close working with inpatients, families and hospital healthcare professionals to assist hospital discharge planning.

Our **Early Intervention project** launched on 1st April 2019 (part-funded by Edinburgh Health & Social Care Partnership) provides fast-tracked, supported and preventative services for up to 20 adults diagnosed with a brain injury in Edinburgh to access our tailored rehabilitation programme for 6 hours (1 day) per week. Individual progress is monitored on a 6-monthly basis.

- Enables adults with an ABI to access services quickly
- Reduces the burden on health & social care professionals (reduced paperwork & pressure to identify accessible services)
- Reduces the risk of re-hospitalisation
- Assists individuals in their recovery and return to life in the community

Staff and Volunteers

With a staff complement of 2 full time and 8 part time staff, the charity would not be able to provide such a comprehensive range of services without our bank of volunteers.

Our staff and volunteers are provided with extensive internal and external training on brain injuries, how this affects individuals and the best approaches for rehabilitation. The knowledge gained from our training programme directly translates into better outcomes for our members.

We were delighted to welcome the following university students who chose Edinburgh Headway Group for their final placements:

Marina from Queen Margaret University, studying Music Therapy. Marina spent over 6 months with us providing group and 1:1 music therapy sessions for our members. She qualified in her field with a distinction for her work on the benefits of music therapy for individuals with an ABI.

Saffron from Queen Margaret University, studying Adult Nursing. Saffron chose to do her elective placement working directly with our members in the day service. She reported that she found the experience very beneficial and gave her a greater understanding of the benefits of long-term rehabilitation for brain injury survivors.

Activities, Achievements and Performance

Rehabilitation Day Service

Our Rehabilitation Day Service continues to provide a crucial part of our work enriching the quality of life for our service users (members) whose opportunities to get out of their homes may be very restricted and many activities inaccessible.

Over the year, the day service worked directly with **120 brain-injured individuals** and helped them improve their outcomes to return to community living, access social opportunities and participate in different activities independent of their carers

Our daily activities timetable is designed to be physically and mentally stimulating, offer companionship and encouragement making life more interesting and worth participating in. All are designed to provide benefit:

EDINBURGH HEADWAY GROUP
Report of the Directors (continued)
For the year ended 31 March 2020

Arts & Crafts: Improves motor skills and concentration in a creative environment.

Therapeutic Art Group and Creative Writing: Improves creative thinking, self-expression, focus, dexterity; promotes relaxation and reduces anxiety.

Gym - Increases strength, flexibility and mobility, improves self-confidence and self-esteem, increases cardiovascular capacity and motor control.

Tai Chi and Seated Yoga: - promotes a calm and focused mind and increases flexibility, suppleness and muscle tone.

Music Therapy: - builds confidence, listening skills, memory skills, improves manual dexterity and non-verbal communication techniques.

Complementary Therapies: - balances the body's main systems and creates enhanced relaxation and calming techniques to promote general well-being.

Cooking: - promotes budgeting skills, healthy eating, nutrition, cooking and independent living skills.

Bingo/ Quizzes: - encourages cognitive processes, fine motor skills, hand-eye coordination, memory and recall.

Jewellery Making: - promotes hand-eye coordination, fine motor skills and attention to detail.

Case Study 1 – Rehabilitation Day Service

Cookery & Independent Living Skills

Neil sustained a brain injury as a result of road traffic accident and attends our Rehabilitation Day Service for one day a week. Neil struggles with memory, concentration, attention and a lack of confidence. From the beginning he was interested in attending our Cooking Group sessions, as he had stopped cooking at home and reported that he wished to improve his daily independent skills.

His wife was doing everything for him and she was feeling the strain. They had previously both enjoyed cooking and trying new recipes at home but since his accident this had become just a task for her and she missed their time together. She felt that it was easier for her to do everything given his lack of confidence and the risk to him in the kitchen due to his poor memory and concentration.

At the first cookery session, Neil limited himself to following the recipes step by step and was supported by a staff member. He made it very clear that he was not keen on the clearing up aspects of the session (washing up, cleaning surfaces, using the dishwasher and the washing machine) and refused on more than one occasion to help. As the sessions progressed, however, so did Neil's abilities in the kitchen and he began to take the lead and help other members in the planning, preparation and cooking of meals. He no longer needed the staff member to support him. This was great progress and we continued to gently encourage him to keep going and to help the group with the cleaning up. The day came when Neil announced very proudly to the group that he had tried one of the recipes at home and it had been a total success and furthermore he washed up afterwards! From then on, Neil's attitude to the clearing up had changed and he was the first to load and switch on the washing machine, the dishwasher and clean the surfaces. Neil began suggesting recipes to the group and experimenting with spices and other ingredients.

Staff also helped him look at healthy food choices, planning and budgeting and he was soon able to plan his weekly shopping within a budget, which was a huge step to him regaining his independent living skills.

Neil reported that he has much more confidence now and he is happy that he can do things which he wouldn't try as he had forgotten or was afraid to ask or make mistakes. Neil continues to be an excellent head chef at home and does a weekly curry night, all by himself. His wife is delighted that he can help her in the kitchen and she is really enjoying the curry nights!

EDINBURGH HEADWAY GROUP
Report of the Directors (continued)
For the year ended 31 March 2020

Young Adults

Young adults struggle to access appropriate support services. They are too often grouped together with a much older section of society. Within the adult brain injury community there is not only the obvious age difference evident in interests and life experience, but also the root cause of their injury. Within the younger age group there is a high percentage of brain injury from traffic injuries and accidents, whereas a large number of older adults acquired their brain injury from strokes and other health challenges.

Our Young Person's Social Club provides a supported environment for young adults with an acquired brain injury to meet up with their peers and develop friendships, build confidence and socialization skills, improving health, wellbeing, thereby reducing social isolation and the likelihood of depression.

An external evaluation of our Young Person's Social Club was conducted in February 2020. An overview of the Club's success is as below:

- All feedback from carers, family, professionals and group members has been extremely positive
- Members report 100% satisfaction with the group
- Members have been supported by the Club into the workplace, education and independent living
- As the group has become more established, more planning and decision making has been passed to the members.

Over the course of the year, 12 members joined the Young Person's Social Club.

- Two members secured part-time jobs.
"I would have been stuck when trying to do online applications for jobs".
- Two other members secured volunteering roles in the community.
"It was beneficial coming here for help".
- One member secured a place on a course at college.
- One member moved into her flat. Her father reported her increased need for the Young Person's Social Club during this transition period.
"It has been a lifeline to support her move to living alone".

There were 14 outings including Dynamic Earth, cinema, Gorgie Farm, a walking group with an iPad photographic session, National Museum of Scotland, Edinburgh Zoo, Ten Pin Bowling, Mini golf, Burns lunch and Christmas lunch.

Training

We delivered training to 76 staff, volunteers and professionals from other organisations on Brain Injury Awareness, Challenging Behaviour and Epilepsy Awareness. Our staff and volunteers also receive training on National Care Standards, Protection of Vulnerable Adults, Health and Safety, Boundaries, Confidentiality and First Aid.

Testimonials from those accessing our training:

"The trainer made everyone feel at ease, the session was extremely informative and interactive"

"I now understand how easy it is for the survivors I work with to get frustrated – the empathy exercises made me realise this as I got frustrated"

"Very informative and through provoking – I feel much more confident and the knowledge gained will definitely assist me in supporting those I care for with an ABI"

EDINBURGH HEADWAY GROUP
Report of the Directors (continued)
For the year ended 31 March 2020

Carers

Our Carers Project successfully achieved the following:

- Provided intensive 1:1 information / emotional support to 124 carers.
- Offered flexible individual and specialised 1:1 respite opportunities benefitting 15 adults with an acquired brain injury.
- Made early contact with 33 new carers of adults with a brain injury by sharing information with local hospitals, the NHS Lothian Brain Injury Outreach Nurse, local authority health and social care departments and other external partners.

Sadly, funding for our Carers Project from the Health and Social Care Partnership will end on 31st December 2020. Edinburgh Headway Group would like to thank the City of Edinburgh Council for their support over the last 19 years and are committed to continuing to provide specialist carers support and will endeavour to secure funding from other sources going forward.

Carer Quotes:

"General carers' services can help to some extent, but don't really understand brain injury".

"I am hugely grateful for the support Edinburgh Headway Group in those early years when my brother and I were getting used to our new relationship. I hope this support will continue to be available to those in need of it."

"The phone calls that I have received from Edinburgh Headway Group have been a lifesaver for me. EHG responded immediately. Someone kind, reassuring, knowledgeable phoned me on a regular basis. They asked about 'me' and how I was coping as a carer. I could talk openly to them and their advice and support to me was invaluable."

Early Intervention

Over the course of the year, we received 20 referrals to our Early Intervention Project, however only 15 were identified as suitable for our service.

Our ABI Planning Nurse was pro-active in arranging and facilitating information sessions with GP surgeries, social care teams, health care professionals at the Royal Infirmary, Western General Hospital, Robert Ferguson Unit, Astley Ainslie, Longstone and through carer network such as Edinburgh Carers Network and the Scottish Acquired Brain Injury Network, Headway UK, Facebook, twitter and other organisations.

Patients participating in the project reported the following outcomes:

- 100% reported that feeling better physically
- 100% reported that they feel better mentally
- 92% reported an increase in confidence
- 57% reported improved communication skills
- 70% reported increased understanding of their brain injury
- 72% reported an improvement in cognitive abilities

Hospital to Home

Our Hospital Hub based at the Astley Ainslie Hospital provided early intervention support to 13 inpatients and their families.

This project is crucial to make sure we are there to support survivors and their families at the earliest point of their journey and assist practitioners in preparing families being discharged from the hospital to home.

Comment from Occupational Therapist at the Astley Ainslie Hospital:

"I think the Edinburgh Headway Group's Hospital Hub Project has provided a great addition to the rehab being offered at the Charles Bell Pavilion. I also think it's been really useful to offer something off the ward and an opportunity for the patients to participate in group based work. I have been pleasantly surprised by how well the patients, particularly those with behavioural issues, have coped and engaged. The feedback I have had from patients and carers has been really positive."

EDINBURGH HEADWAY GROUP
Report of the Directors (continued)
For the year ended 31 March 2020

Case Study 1 – Hospital to Home

EHG Hospital Hub - Early Intervention Project - Rehabilitation Day Service – Carers Support

Julie was admitted to hospital following an overdose and due to a lack of oxygen, sustained a brain injury.

Sadly, her brain injury significantly impaired her mobility and cognition. She could only move her head, one arm and, as she had no sitting balance, a wheelchair was now required. Cognitively, her recall, communication, information processing and insight were compromised.

For Julie and her family, life had changed dramatically and they all required support adjusting to these changes and to how their lives would now be.

We were introduced to Julie and her family in the hospital at the beginning of their journey.

In liaison with NHS Lothian staff, Julie was referred to our **Hospital Hub Project** to assist her further in her recovery and return to life in the community.

Julie's family were referred to our **Carers Project** to receive vital support and we also provided training to the family on **Brain Injury Awareness** helping them to better understand Julie's needs.

At the Hospital Hub, Julie was introduced to activities to help improve her cognitive skills with a focus on thinking, information processing, judgement, memory, concentration, evaluation, comprehension, communication, fine motor & social skills. Julie was reluctant to participate at the start but over the weeks staff noted that each week she was becoming more involved and they began to notice improvements in Julie's concentration, fatigue, thinking, communication, fine motor and social skills. Notably, Julie was smiling again, growing in confidence and eager to try in preparation for her discharge from the hospital to home. It was wonderful to see Julie flourish and make good progress. Staff were moved to hear her say thank you at the end of each session and tell them that she really liked coming to the group – her reluctance to participate had now reached a point where she was keen to attend and each week when she left asked 'when can I come back?'.

When the time came for Julie to be discharged from the hospital, Edinburgh Headway Group staff were pleased to be involved in her discharge planning and liaised with Astley Ainslie Hospital Occupational Therapy Department and Social Work Department to ensure that we could continue to provide support to Julie in the community. Our funded **Early Intervention Project** enabled us to allocate an immediate placement for Julie at our **rehabilitation day service** thus ensuring that Julie continued to receive rehabilitation support.

Julie continues to make excellent progress and attends our rehabilitation day service, one day per week. Her family continues to receive support, as required, from our Carers Project.

Volunteering

Our Volunteer Co-ordinator worked with staff to provide support to 107 volunteers throughout the year:
Day Service – 61; Corporate volunteers – 27; Directors – 10; Carers Project – 9.

The following organisations chose to send staff to Edinburgh Headway Group as part of their corporate social responsibility policies: Lloyds Banking Group, Scottish Widows, Baillie Gifford and Free Agent providing a total of 96 voluntary hours to the charity.

Over the year, our valued volunteers delivered an impressive 3,093 voluntary hours enabling us to fully support a varied rehabilitation programme.

EDINBURGH HEADWAY GROUP
Report of the Directors (continued)
For the year ended 31 March 2020

Raising Awareness

Public speaking and training in brain injuries provides an important part of our aims of promoting awareness and understanding of brain injury, as well as raising the profile of Edinburgh Headway Group more generally with other organisations in and around Edinburgh.

We have therefore continued to focus our efforts on educating the public and targeting events which reach as many people as possible:

- In March 2019, we were invited to speak to an audience of over 200 at the University of Edinburgh (Neurosurgery Live) on the topic of Rehabilitation for Survivors of Brain Injury.
- In May 2019 we participated in the Head Injury Information Day in Edinburgh, presenting to over 250 delegates on the effects of a brain injury and a day in the life of a brain injury survivor;
- In September 2019 we presented to over 500 attendees at a Rugby lunch event in Prestonfield House Hotel raising awareness of head injuries/concussion. We would like to extend a special thank you to Jim and Fin Calder who provided us with the opportunity to raise both awareness and significant funds for the charity at this event.

Effective Pathways

Our ABI Planning Nurse has continued to be key in developing new and maintaining existing partnerships with health and social care professionals and other related parties with an interest in ABI.

This role has been pivotal in streamlining pathways for EHG and health professional to continue their work to provide effective patient pathways for Acquired Brain Injury patients; and also act as point of contact for patients, families, health and social care professionals and other related parties requiring the services of Edinburgh Headway Group.

Teamwork

We continued to strengthen existing and establish new links with health and social care professionals. Our Rehabilitation Team worked closely with social workers, speech and language therapists, physiotherapists, neuropsychologists, occupational therapists and general practitioners to ensure that people with a brain injury accessed services to aid their rehabilitation at an early stage. Information was also collected on local services to enable our members and their families to access other day services, outpatient services, advocacy, welfare, foodbanks and housing services.

Partnerships

We continued to actively contribute to relevant strategic meetings, liaising with key professionals to share innovative appropriate and research findings for individuals with ABI and carers.

Key partnerships include Scottish Acquired Brain Injury Network, Scottish Head Injury Forum, Edinburgh Carers Network, Edinburgh Carers Strategic Partnership Meetings, Befriending Network and the Headway UK in Scotland Development Committee.

Inspections

An unannounced two day Care Inspectorate visit took place on 5th and 6th August 2019. We were thrilled to receive the following grades for our day service:

Key Area Inspected	Grade	Rating
People Get the most out of life	6	Excellent
People's health benefits from the care and support	6	Excellent
People experience compassion, dignity and respect	5	Very Good
Assessment and care planning reflects people's needs and wish	4	Good

EDINBURGH HEADWAY GROUP

Report of the Directors

For the year ended 31 March 2020

Financial Review

We welcomed grants and donations from many sources during the year under review. Support continued from the City of Edinburgh Council and NHS Lothian. New funds from City of Edinburgh Council were secured for our new Early Intervention Service.

The deficit for the year was £92,702 (2019: deficit £624) as disclosed in the Income and Expenditure Account and Statement of Financial Activities on page 17. This deficit includes unrealised losses of £43,660 (2019: unrealised gains £5,239). The balances of £143,210, £625,117 and £20,833 have been carried forward in the General Fund, Designated Fund and Restricted Funds respectively, giving total funds of £789,160 (2019: £881,862).

Reserves Policy

The Directors continually review the financial requirements of the charity and have concluded that, following the move to leased premises the target funds to be held by the charity are as follows:

Unrestricted General Fund	£150,000
Property Lease and Working Capital Fund	£500,000
Property Dilapidation Fund	Allocate funds at £5,000 pa over life of lease

The annual operating expenditure is budgeted to be approximately £300,000 pa and the target general reserve is six months of operating costs.

The Property Lease and Working Capital Fund is to underwrite the estimated rent cost over the 15-year lease term and effectively guarantee working capital shortfalls and operations of the charity in an environment of unpredictable income streams from donations, grants & fundraising.

The Property Dilapidation Fund is to accrue funds against future dilapidation costs at the end of the lease term.

Investment Policy

Under its Memorandum and Articles of Association, the charity has power to make any investment which the Directors see fit. The investment advisers, Brewin Dolphin, hold a discretionary authority to manage the investment portfolio on behalf of the charity.

Stock market capital values have decreased sharply in the year ending 31.3.20 in response to the coronavirus pandemic and resulting economic disruption, the total value of investments has decreased from £565,338 in 2019 to £517,994 in 2020. The Investment Portfolio produced £19,749 of net investment income during the year.

Plans for Future Periods

COVID-19

Edinburgh Headway Group responded rapidly to the COVID-19 pandemic, ensuring that support continued to be delivered to members and carers whilst following Government advice and being mindful of the health and safety of our staff and partners and the people we support. Increased telephone support and online rehabilitation services have been introduced and continue to be developed. Home visits can now take place and final preparations are underway to allow us to re-open our day service as a safe but welcoming environment. Digital services will form part of our long term strategy.

The charity plans to carry out the following:

- Provide a blended mix of activities and Increase the number of individuals with an ABI partaking in our rehabilitation projects;
- Continue to provide our specialist Carers Project and source new funders for this project;
- Continue to develop effective partnerships with others to increase collaborative working across the city and beyond;
- Diversify and expand our income streams to allow us to develop and continue to improve our programme of rehabilitation projects to enable those with a brain injury, and their families and carers, to attain the highest possible quality of life;
- Continue to recruit and retain high quality staff and volunteers;
- Remain committed to promoting understanding and awareness of acquired brain injury in the wider community through collaborative partnerships.

EDINBURGH HEADWAY GROUP

Report of the Directors

For the year ended 31 March 2020

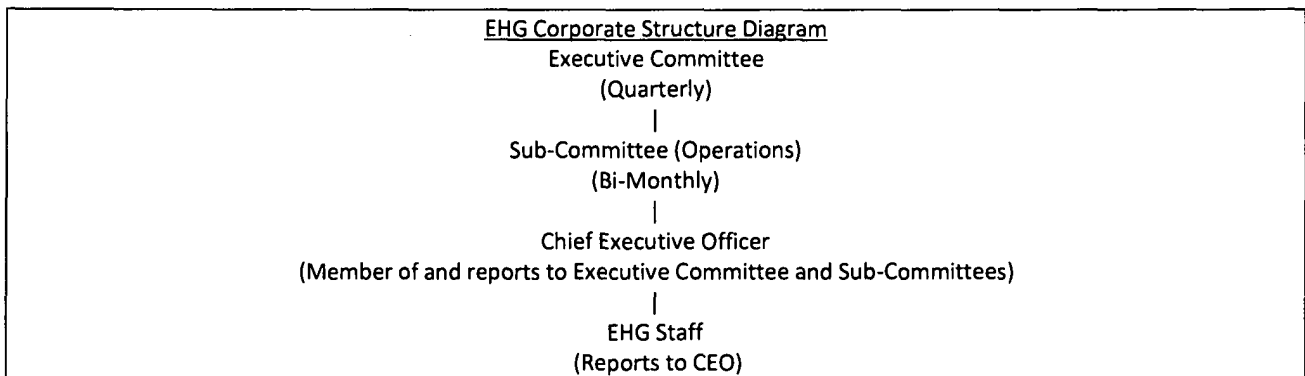
Structure, governance and management

Edinburgh Headway Group was incorporated in April 1992 as a company limited by guarantee and on 26 May 1992 acquired the net assets of the Edinburgh Headway Group, a trust which had been formed in 1982. It has received permission from the Registrar of Companies to omit the word "limited" from the company name. It is a charity recognised by HM Revenue and Customs and registered with OSCR.

The Executive Committee is made up of the Directors and is responsible for the policy and direction of the charity.

A Chief Executive is appointed to manage the day to day activities of the charity. To facilitate effective operations the Chief Executive has delegated authority, within the terms of the delegation approved by the Directors, for operational matters including finance, employment and provision of services.

The Sub-Committee (Operations) Board has a remit to deal with administrative and operational matters and All Sub-Committees have a duty to report back to the Executive Committee any recommendations and/or decisions made, thus remaining the responsibility of the Executive Committee.



In this reporting year:

The Executive Committee met 4 times;

The Sub-Committee (Operations) met 6 times;

All our Directors bring to the Committee a range of skills and expertise, such as: neurological rehabilitation, legal, property, investments, property management and accounting experience. Representation is also made from a survivor of an ABI and a carer. A partner of Addleshaw Goddard is also a Director on the Executive Committee. This firm over the years has organised, at no cost to the charity, annual events which have produced substantial donations for the charity.

Induction and training

New Directors of the Executive Committee undergo a comprehensive induction to brief them on their legal obligations under charity law, the content of the Memorandum and Articles of Association, the structure and governance of the charity as well as policies and procedures, their obligations under the Trustees' Code of Conduct, the business plan and budget together with recent financial performance. In an effort to maintain a broad skill mix, Directors are requested to provide a list of their skills and, in the event of particular skills being lost due to retirements, individuals are approached to offer themselves for election to the Executive Committee.

Existing Directors are familiar with the work of the charity and have been briefed on their duties and responsibilities under the Charities and Trustee Investment (Scotland) Act 2005. If there are any areas where additional training is required, this is discussed at a board meeting and a solution identified and implemented. Directors, staff and volunteers attend training courses as appropriate.

EDINBURGH HEADWAY GROUP

Report of the Directors

For the year ended 31 March 2020

Risk Management

The Directors have considered and documented the major risks to which the charity is exposed and have taken steps to establish systems and procedures in order to mitigate those risks.

The most significant risks affecting the charity are financial and operational:-

The charity must maintain income, cash flow and reserves to pay property rental costs and fulfil its aims.

A fundraising strategy is in place with agreed targets.

A professional fundraiser is contracted to work with the Chief Executive to seek financial support from a variety of charities and trusts, donors and corporate sponsors.

The Directors review fundraising progress at each Management Committee meeting and are responsible for the management and renewal of the Professional Fundraiser's contract.

The day service fee structure will continue to be reviewed, given the potential for reduced funding.

Digital services will continue to be offered to meet the needs of those who are unable to attend the day service in the event of another lockdown.

The Directors are keeping under review the replacement of local Council grant funding in favour of Procurement contracts. As a small charity, with limited resources and expertise in procuring services, this presents challenges to the charity going forward. The Directors, therefore, recognise the need to diversify income streams to ensure that the charity does not become dependent on a single source of funding.

The Directors have agreed a target reserve of six months operational costs and a Property Lease and Working Capital Fund to underwrite estimated property rental costs over a 15-year lease term to guarantee working capital shortfalls and operations of the charity in an environment of unpredictable income streams from donations, grants and fundraising.

The charity's recruitment, induction, training and succession planning programmes are kept under review to manage loss of key staff, skills and experience and minimise operational impact on key projects and priorities.

The carers project is reliant on a grant from the City of Edinburgh Council, which will come to an end in December 2020. The loss of this grant income will affect the sustainability of this project. Discussions are ongoing to identify future funding streams and/or signpost service users to other care partner providers to minimise operational impact on service users.

The COVID19 pandemic, or any future global pandemic, will prevent the charity from providing regular direct services to its members and carers with the risk of negative impact on mental health and well-being. The charity continues to develop online and virtual services, telephone welfare calls, distribution of activity packs and assistance with the provision of computers/tablets to enable members to access digital services.

Pay Policy for Staff

Staff salaries are reviewed annually and generally an inflationary increase is applied. This is dependent upon the financial success of the charity, performance levels and also increases being offered in similar charities. In 2019/20, a new staff structure was implemented and staff rates were re-graded to take account of new roles and responsibilities within the team.

The charity as required by law has a workplace pension scheme in place that meets auto-enrolment pension rules.

EDINBURGH HEADWAY GROUP
Report of the Directors
For the year ended 31 March 2020

Reference and administrative information

Company Number: SC138081

Charity Registration Number: SC006528

Registered office

Unit 4, 27 Pepper Place
Edinburgh
EH16 4BB

Senior Statutory Auditor

Ingela Louise Presslie

Independent Auditor

Whitelaw Wells, Chartered Accountants and Statutory Auditors, 9 Ainslie Place, Edinburgh, EH3 6AT

Bankers

Royal Bank of Scotland, 17 Comiston Road, Edinburgh, EH10 6AA
Virgin Money plc, 9 – 11 Castle Street, Edinburgh EH2 3AH

Investment advisers

Brewin Dolphin, 6th Floor, Atria One, 144 Morrison Street, Edinburgh, EH3 8EX

Solicitors

Addleshaw Goddard LLP, 19 Canning Street, Edinburgh, EH3 8EH

Honorary Patron: The Right Hon. Lord Emslie

Honorary President: Mr W Bryden MA, LLB

The Directors of the charity serving during the year and since the year end were as follows:

Executive Committee:

Directors: A Ley (Chairman)
D Williamson CA
F Watt
R Matheson CA (Treasurer)
A J Fitzgerald
N Khan-Juhoor
L Allan (resigned 9.7.20)
S Rutherford (appointed 25.2.20)
S White (appointed 25.2.20)
A Ferguson (appointed 25.2.20)

Secretary: M Keenan

Chief Executive: M Keenan

EDINBURGH HEADWAY GROUP
Report of the Directors
For the year ended 31 March 2020

Responsibilities of the Board of Directors

Company law requires the Board of Directors to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company at the end of the year and of the surplus or deficiency for the year then ended.

In preparing those financial statements, the Board of Directors 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 Board of Directors are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Board of Directors 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.

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

Disclosure of information to auditors

- As far as they are aware, there is no relevant audit information of which the company's auditors are unaware; and
- Each Director has taken all the steps he or she ought to have taken as a Director in order to make himself or herself aware of any relevant audit information and to establish that the company's auditors are aware of that information

Auditor

A resolution to re-appoint Whitelaw Wells CA as Auditors of the charity will be submitted to the members at the Annual General Meeting.

This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

By order of the Directors:



A Ley (Chair)
Edinburgh Headway Group
Registered No: SC006528

Date: 30 November 2020

EDINBURGH HEADWAY GROUP
INDEPENDENT AUDITORS' REPORT
TO THE DIRECTORS AND MEMBERS
FOR THE YEAR ENDED 31 MARCH 2020

Opinion

We have audited the financial statements of Edinburgh Headway Group for the year ended 31 March 2020, which comprise the Statement of Financial Activities (incorporating the Income and Expenditure Account), the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Accounting Generally Accepted Accounting Practice).

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 2020 and of 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, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs UK) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees (who are also the directors of the company for the purposes of company law) use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The other information comprises the information in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

INDEPENDENT AUDITORS' REPORT

TO THE DIRECTORS AND MEMBERS OF EDINBURGH HEADWAY GROUP

FOR THE YEAR ENDED 31 MARCH 2020

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the directors' report, prepared for the purposes of company law and included within the trustees' annual report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report, included within the trustees' annual report, has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report, included within the trustees' annual report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006, the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) 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 directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the director's report, included within the trustees' annual report, and from the requirements to prepare a strategic report.

Responsibilities of directors

As explained more fully in the Statement of Directors' Responsibilities set out on page 13, the directors (who are also trustees of the charitable company for the purposes of charity law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

INDEPENDENT AUDITORS' REPORT
TO THE DIRECTORS AND MEMBERS OF EDINBURGH HEADWAY GROUP
FOR THE YEAR ENDED 31 MARCH 2020

In preparing the financial statements, the directors are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

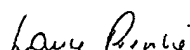
We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and the trustees, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005, regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Ingela Louise Presslie (Senior Statutory Auditor)
for and on behalf of Whitelaw Wells
Statutory Auditor
9 Ainslie Place
Edinburgh
Midlothian
EH3 6AT

Date: 30 November 2020

Whitelaw Wells is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

EDINBURGH HEADWAY GROUP

Statement of Financial Activities incorporating the Income & Expenditure Account

For the year ended 31 March 2020

	<u>Note</u>	<u>General Funds</u> £	<u>Designated Funds</u> £	<u>Restricted Funds</u> £	<u>Total 2020</u> £	<u>Total 2019</u> £
Income and endowments from:						
Donations		70,665	-	7,750	78,415	112,529
Charitable activities:	2					
Specialist services for those affected by brain injuries		95,046	-	85,324	180,370	160,018
Investment income		20,113	-	-	20,113	23,699
		<u>185,824</u>	<u>-</u>	<u>93,074</u>	<u>278,898</u>	<u>296,246</u>
Expenditure on:						
Raising funds:						
Investment manager's fees		4,954	-	-	4,954	6,106
Fundraising costs		21,902	-	-	21,902	22,186
Charitable activities:						
Specialist services for those affected by brain injuries	4	161,465	13,186	127,762	302,413	275,476
Total expenditure		<u>188,321</u>	<u>13,186</u>	<u>127,762</u>	<u>329,269</u>	<u>303,768</u>
Net (expenditure) before investment Gains/(losses)		(2,497)	(13,186)	(34,688)	(50,371)	(7,522)
Unrealised (losses)/gains on investments	8	-	(43,660)	-	(43,660)	5,239
Realised gains on investments		-	1,329	-	1,329	1,659
Net (expenditure)		<u>(2,497)</u>	<u>(55,517)</u>	<u>(34,688)</u>	<u>(92,702)</u>	<u>(624)</u>
Transfers between funds	12	(10,085)	(428)	10,513	-	-
Net movement in funds		<u>(12,582)</u>	<u>(55,945)</u>	<u>(24,175)</u>	<u>(92,702)</u>	<u>(624)</u>
Funds brought forward		<u>155,792</u>	<u>681,062</u>	<u>45,008</u>	<u>881,862</u>	<u>882,486</u>
Funds carried forward		<u>143,210</u>	<u>625,117</u>	<u>20,833</u>	<u>789,160</u>	<u>881,862</u>

All activities relate to continuing operations.

There are no recognised gains and losses other than those included above.

The notes on pages 19 to 28 form part of these financial statements

EDINBURGH HEADWAY GROUP

Balance Sheet

As at 31 March 2020

	Notes	£	2020 £	2019 £
Fixed Assets	7		165,448	175,499
Investments	8		517,994	565,338
			<hr/>	<hr/>
			683,442	740,837
Current Assets				
Debtors and prepayments	10	21,126		55,455
Cash at bank and on deposit		97,853		101,824
			<hr/>	<hr/>
		118,979		157,279
Creditors: amounts falling due within one year	11	(13,261)		(16,254)
			<hr/>	<hr/>
Net current assets			105,718	141,025
			<hr/>	<hr/>
Total net assets			789,160	881,862
			<hr/>	<hr/>
Funds	12			
Restricted funds			20,833	45,008
Unrestricted funds:				
Designated funds		625,117		681,062
General funds		143,210		155,792
			<hr/>	<hr/>
			768,327	836,854
			<hr/>	<hr/>
Total funds			789,160	881,862
			<hr/>	<hr/>

These accounts are prepared in accordance with the special provision of Part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company. [Company no. SC138081]

Approved by the Board of Directors on 30 November 2020 and signed on their behalf by:



.....
Chairman
A Ley

The notes on pages 19 to 28 form part of these financial statements

EDINBURGH HEADWAY GROUP
Notes to the Financial Statements
For the year ended 31 March 2020

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The accounts 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 (FRS102) (effective 1 January 2019) – Charities SORP (FRS102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

Edinburgh Headway Group meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless stated in the relevant accounting policy note(s).

b) Preparation of the accounts on a going concern basis

The Directors are of the view that the immediate future of the Trust for the next 12 to 18 months is secure and that on this basis, the assessment of the Directors is that the charity is a going concern. The Directors' assessment of going concern includes the expected impact of COVID-19 on the charity for a period of 12 months from the date of signing of these financial statements.

c) Cash flow exemption

The charity has taken advantage of the exemption from the requirement to prepare a Statement of Cash Flows as permitted under FRS102 and the Charities FRS102 SORP.

Income recognition

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Grants

Revenue grants are credited to the Statement of Financial Activities when the charity is unconditionally entitled to the funds. Any income which is specified by the funder for a period out with the one under review is treated as deferred.

Fundraising, donations and legacies

Fundraising, donations and legacy income is normally credited in the year in which it is receivable.

Donated assets

Donated assets have been included in the accounts at cost equivalent, where this figure can be reliably estimated. All asset donations are included under designated funds to be included in the fixed asset fund.

Investments and investment income

Investments have been included in the balance sheet at fair value which is considered to be the same as market value. Realised and unrealised gains and losses are recognised in Statement of Financial Activities in the period to which they relate.

Income from investments is credited to the income and expenditure account in the year in which it is receivable.

Financial Instruments

Financial instruments comprise financial assets and financial liabilities which are recognised when the charity becomes a party to contractual provisions of the instrument. They are classified as "basic" in accordance with FRS102 and are accounted for at the settlement amount due, which equates to the cost. Financial assets comprise cash and other debtors. Financial liabilities comprise other creditors.

EDINBURGH HEADWAY GROUP
Notes to the Financial Statements
For the year ended 31 March 2020

1. Accounting policies (continued)

Expenditure and irrecoverable VAT

All expenditure is accounted for on an accruals basis and is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Cost of raising funds includes all costs associated with generating income from all sources other than from undertaking charitable activities i.e. general donations, membership and fundraising activities;
- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.
- Edinburgh Headway Group is not registered for VAT and expenditure includes VAT where applicable.

Allocation of support costs

Where possible, expenditure has been charged directly to charitable expenditure. Where this is not possible the expenditure has been allocated on the basis of time spent by staff on each activity.

Fixed assets

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. The cost of minor additions costing less than £500 are not capitalised.

Depreciation is provided on all fixed assets at rates calculated to write off the cost less estimated residual value of each asset evenly over its expected useful life as follows:

Equipment	3 to 5 years
Leasehold Improvements	straight line over lease term (15 years)

Pensions

The Group operates a stakeholder pension scheme available to all employees.

EDINBURGH HEADWAY GROUP
Notes to the Financial Statements
For the year ended 31 March 2020

2. Income from Charitable Activities

	Unrestricted £	Designated £	Restricted £	2020 £	2019 £
Grants					
NHS Lothian	20,200	-	-	20,200	20,200
City of Edinburgh Council	-	-	69,023	69,023	24,998
David Family Foundation	3,000	-	-	3,000	-
Heritage Lottery Fund	-	-	-	-	10,000
Bank of Scotland Foundation	-	-	-	-	12,147
Barrack Charitable Trust	-	-	-	-	3,000
British Humane Society	-	-	-	-	3,000
Agnes Hunter Trust	-	-	-	-	4,000
DM Thomas Foundation	-	-	-	-	3,500
One City Trust	-	-	-	-	6,450
Wolfson Foundation	-	-	-	-	14,553
Stevenston Charitable Trust	-	-	-	-	3,000
Thompsons Solicitors Scotland	-	-	9,204	9,204	-
Grants < £2,500	5,250	-	7,083	12,333	9,029
Other income					
Day service fees	63,609	-	-	63,609	43,651
Training & catering income	2,987	-	14	3,001	2,490
TOTAL	95,046	-	85,324	180,370	160,018

Income from charitable activities was £180,370 (2019: £160,018) of which £95,046 was unrestricted (2019: £72,276) and £85,324 (2019: £87,742) was restricted.

3. Staff costs

The aggregate staff costs were:

	2020 £	2019 £
Salaries	179,176	163,902
Agency staff costs	2,466	9,136
Social security costs	9,530	9,041
Pension costs	4,413	2,062
	195,585	184,141

The charity considers its key management personnel comprise the Directors, Chief Executive and ABI Planning Manager. The total employment benefits including employer pension contributions of the key management personnel was £87,026 (2019: £77,483). No employee had emoluments of more than £60,000 during either the current or previous year. The average number of employees, during the year was 11.8 (2019 – 9.8).

4. Analysis of Expenditure on Charitable Activities	Core Activities	Group Activities	Support Services	FA/Gym Equip' Fund	Total 2020	Total 2019
	£	£	£	£	£	£
Direct Costs						
Salaries and wages (note 3)	113,890	40,526	41,169	-	195,585	184,141
Recruitment	1,412	-	-	-	1,412	1,141
Training	-	90	400	-	490	1,435
Therapy and activity costs	1,080	7,973	627	-	9,680	9,068
Transport costs	596	80	41	-	717	1,992
Volunteer expenses	-	1,783	2,121	-	3,904	3,314
Care Inspectorate	428	-	428	-	856	856
Support Costs						
Relocation costs	-	-	-	-	-	16,321
Property and equipment costs	40,970	273	3,461	5,305	50,009	21,551
Equipment hire	634	-	-	-	634	497
Insurance	1,062	500	1,135	-	2,697	2,338
Depreciation (Note 7)	13,186	-	-	2,259	15,445	14,490
Printing, stationery, postage & telephone	5,818	2,170	1,100	-	9,088	7,604
Miscellaneous expenses	907	910	149	-	1,966	1,501
Legal & Professional fees	4,105	-	1,326	-	5,431	5,092
Management recharges	(13,642)	3,500	10,142	-	-	-
Governance Costs						
Directors' expenses	46	-	-	-	46	88
Professional fees	1,513	-	-	-	1,513	1,287
Auditors' remuneration – audit fees	2,646	-	294	-	2,940	2,760
	<u>174,651</u>	<u>57,805</u>	<u>62,393</u>	<u>7,564</u>	<u>302,413</u>	<u>275,476</u>

Expenditure on charitable activities was £302,413 (2019: £275,476) of which £174,651 was unrestricted (2019: £208,985) and £127,762 (2019: £66,491) was restricted. The charity identifies its support and governance costs and allocates these to charitable activities based on invoiced costs or on the basis of time spent by staff on each activity. No remuneration was paid to any member of the Executive Committee during the year (2019 - £Nil). Travel reimbursements amounting to £46 were requested by one Director (2019 – £88, one Director).

EDINBURGH HEADWAY GROUP
Notes to the Financial Statements - continued
For the year ended 31 March 2020

5. Net Income For The Year

This is stated after charging (crediting):	2020	2019
	£	£
Depreciation	15,445	14,490
Operating lease costs	30,634	497
Auditors remuneration: audit fees	2,940	2,760

6. Summary analysis of expenditure and related income for charitable activities

	Core Activities	Group Activities	Support Services	Gym/ Equip	TOTAL
	£	£	£	£	£
Costs (note 4)	(174,651)	(57,805)	(62,393)	(7,564)	(302,413)
Direct grant/donation support	28,450	27,999	53,228	4,083	113,760
Service fees, training and activity income	66,596	14	-	-	66,610
Net (cost funded from other income)/ surplus carried forward	<u>(79,605)</u>	<u>(29,792)</u>	<u>(9,165)</u>	<u>(3,481)</u>	<u>(122,043)</u>

7. Fixed Assets

	Leasehold Improvements	Computer Equipment	Fixtures & Fittings	Total
	£	£	£	£
COST				
At 1 April 2019	182,567	10,480	36,418	229,465
Additions	-	2,160	3,234	5,394
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2020	<u>182,567</u>	<u>12,640</u>	<u>39,652</u>	<u>234,859</u>
	<hr/>	<hr/>	<hr/>	<hr/>
DEPRECIATION				
At 1 April 2019	12,171	9,631	32,164	53,966
Charge for the year	12,172	1,355	1,918	15,445
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2020	<u>24,343</u>	<u>10,986</u>	<u>34,082</u>	<u>69,411</u>
	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE				
At 31 March 2020	<u>158,224</u>	<u>1,654</u>	<u>5,570</u>	<u>165,448</u>
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2019	<u>170,396</u>	<u>849</u>	<u>4,254</u>	<u>175,499</u>
	<hr/>	<hr/>	<hr/>	<hr/>

EDINBURGH HEADWAY GROUP
Notes to the Financial Statements - continued
For the year ended 31 March 2020

8. Investments	2020	2019
	£	£
Fair value at 1 April 2019	562,649	659,945
Disposals at opening Market Value	(70,784)	(174,572)
Additions at cost	66,118	72,037
Unrealised (losses)/gains	(43,660)	5,239
	<hr/>	<hr/>
Fair value at 31 March 2020	514,323	562,649
Cash held as part of portfolio	3,671	2,689
	<hr/>	<hr/>
	517,994	565,338
	<hr/>	<hr/>
Cost at 31 March 2020	509,681	514,821
	<hr/>	<hr/>

All investments are listed on the UK stock exchange.

9. Taxation

Edinburgh Headway Group is a charity and is recognised as such by HM Revenue & Customs for taxation purposes. As a result, there is no liability to taxation on any of its income.

10. Debtors	2020	2019
	£	£
Other debtors	21,126	46,958
Prepayments	-	8,497
	<hr/>	<hr/>
	21,126	55,455
	<hr/>	<hr/>

11. Creditors: amounts falling due within one year

	2020	2019
	£	£
Other creditors	8,975	11,206
Social security and other taxes	3,355	3,588
Deferred income	931	1,460
	<hr/>	<hr/>
	13,261	16,254
	<hr/>	<hr/>

Deferred Income

	2020	2019
	£	£
Balance at 1 April 2019	1,460	-
Released to Statement of Financial Activities	(1,460)	-
Amount received and deferred during the year	931	1,460
	<hr/>	<hr/>
	931	1,460
	<hr/>	<hr/>

Deferred income represents service fees received in advance.

EDINBURGH HEADWAY GROUP
Notes to the Financial Statements - continued
For the year ended 31 March 2020

12. Funds

	As at 1 April 2019 £	Income £	Expenditure £	Transfers £	Unrealised gains/ (losses)	As at 31 Mar 2020 £
Restricted Funds						
<u>Support Services</u>						
ABI Nurse	-	9,204	(9,022)	-	-	182
Early Intervention Service	-	44,024	(53,371)	9,347	-	-
Group Activities	36,698	33,012	(57,805)	1,380	-	13,285
Equipment fund	8,310	6,834	(7,564)	(214)	-	7,366
Total restricted funds	45,008	93,074	(127,762)	10,513	-	20,833
Unrestricted Funds						
General fund	155,792	185,824	(188,321)	(10,085)	-	143,210
Designated Project funds						
Property Lease Fund	501,898	-	-	(5,000)	(42,331)	454,567
Property Dilapidation Fund	5,000	-	-	5,000	-	10,000
Fixed Asset Fund	174,164	-	(13,186)	(428)	-	160,550
Total designated funds	681,062	-	(13,186)	(428)	(42,331)	625,117
Total unrestricted funds	836,854	185,824	(201,507)	(10,513)	(42,331)	768,327
TOTAL FUNDS	881,862	278,898	(329,269)	-	(42,331)	789,160

Restricted Funds

The City of Edinburgh Council's Health and Social Care Partnership provide a contribution towards costs for the following:

ABI Carers' Project (grant funded due to end on 31st December 2020)

ABI Early Intervention Project (contract funded for an initial period of 3 years).

Group Activities includes the Social Club for Young People which received funding from a number of funders including the Heritage Lottery Fund, One City Trust and the DM Thomas Foundation. Also included in Group activities, donations from the Agnes Hunter Trust and The Saturday Hospital Fund supported our Cookery and Independent Living Skills sessions.

General Fund

The General Fund is to be used for general purposes aimed at the furtherance of the charity's objectives.

Designated Funds

The Property Lease Fund has been set up to underwrite the lease rentals for the 15-year lease term and the Property Dilapidation Fund's purpose is to maintain a fund for dilapidation costs at the end of the lease term.

The Fixed Asset Fund represents the net book value of unrestricted fixed assets.

EDINBURGH HEADWAY GROUP
Notes to the Financial Statements - continued
For the year ended 31 March 2020

12. Funds (cont'd)

Transfer between funds

Restricted Funds

£10,727 was transferred from general funds to meet the shortfall of income on the Early Intervention Service, Carers' project and Art Therapy projects.

Property Dilapidation Fund

£5,000 was transferred from the Property Lease Fund to provide for future dilapidation costs at the end of the lease term in accordance with the reserves policy.

	As at 1 April 2018 £	Income £	Expenditure £	Transfers £	Unrealised gains/ (losses)	As at 31 Mar 2019 £
Restricted Funds						
Volunteer Co-ordination	1,806	-	(2,486)	680	-	-
Support Services	-	12,147	(12,853)	706	-	-
Group Activities	22,291	58,013	(48,712)	5,106	-	36,698
Equipment fund	2,616	22,687	(2,440)	(14,553)	-	8,310
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Total restricted funds	26,713	92,847	(66,491)	(8,061)	-	45,008
Unrestricted Funds						
General funds	151,783	203,399	(200,948)	1,558	-	155,792
Designated Project funds						
Property Re-Location/ Refurbishment Fund	200,000	-	(22,547)	(177,453)	-	-
Property Lease Fund	500,000	-	-	(5,000)	6,898	501,898
Property Dilapidation Fund	-	-	-	5,000	-	5,000
Fixed Asset Fund	3,990	-	(13,782)	183,956	-	174,164
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Total designated funds	703,990	-	(36,329)	6,503	6,898	681,062
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TOTAL FUNDS	882,486	296,246	(303,768)	-	6,898	881,862
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EDINBURGH HEADWAY GROUP
Notes to the Financial Statements - continued
For the year ended 31 March 2020

13. Analysis of net assets between funds	Restricted	Unrestricted	Designated	Total
Current Year	Funds	Fund	Fund	Funds
	£	£	£	£
Balances at 31 March 2020	20,833	143,210	625,117	789,160
Represented by:				
Fixed assets	4,898	-	160,550	165,448
Investments	-	53,427	464,567	517,994
Net current assets	15,935	89,783	-	105,718
	20,833	143,210	625,117	789,160
Analysis of net assets between funds	Restricted	Unrestricted	Designated	Total
Previous Year	Funds	Fund	Fund	Funds
	£	£	£	£
Balances at 31 March 2019	45,008	155,792	681,062	881,862
Represented by:				
Fixed assets	1,335	-	174,164	175,499
Investments	-	58,440	506,898	565,338
Net current assets	43,673	97,352	-	141,025
	45,008	155,792	681,062	881,862

14. Capital

The Group has no Share Capital as it is a company limited by guarantee. Each Director has agreed to contribute up to £1 in the event of the company being wound up. At the Balance Sheet date there were 10 members (2019: 7).

15. Indemnity Insurance

The Group arranged indemnity insurance cover in respect of the Directors, employees and volunteers at a cost of £320 (2019- £324).

EDINBURGH HEADWAY GROUP
Notes to the Financial Statements - continued
For the year ended 31 March 2020

16. Operating Lease Commitments

	2020 Land & Buildings £	2020 Other £	2019 Land & Buildings £	2019 Other £
Expiring:				
Within one year	30,000	634	30,000	634
Within one to five years	120,000	264	120,000	898
In greater than five years	248,750	-	278,750	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

17. Related Party Transactions

No one individual had control of the charity during the year. During the year the charity paid £nil for legal fees (2019: £68) to Addleshaw Goddard, a partnership in which A Ley, Trustee is also a partner. The charity paid £nil in relation to building works for the new premises (2019: £134,021) to CEEJ Limited, a company in which N Khan-Juhoor, Trustee is also a director. Grants totalling £9,204 were received during the year from Thompsons Solicitors Scotland, a partnership in which Stewart White is a Senior Associate.