

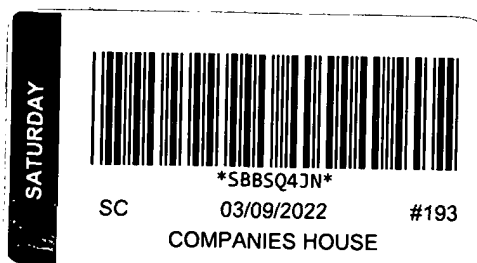
**EDINBURGH HEADWAY GROUP**

Registered Number: SC138081

Registered Charity: SC006528

**Annual Report and Financial Statements**

**For the year ended 31 March 2022**



**EDINBURGH HEADWAY GROUP**  
**Annual Report and Financial Statements**  
**For the year ended 31 March 2022**

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## EDINBURGH HEADWAY GROUP

### Report of the Directors

For the year ended 31 March 2022

The Directors are pleased to present their annual Directors' report together with the financial statements of the charity for the year ended 31 March 2022 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).

#### 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.

#### Acquired Brain Injury and its Effects

A brain injury can happen through a fall, a road accident, sports injury, infection, tumour and stroke. It can affect who we are, the way we think, act and feel. It can affect memory and thought processes, physical ability, speech and language, swallowing, memory, thought processing and behaviour.

Brain injury is more common than people think.

***Every 90 seconds someone is admitted to hospital with an acquired brain injury related illness - this could be from a head injury, stroke or other cause***

Survivors may have complex long-term difficulties that change their personality, their relationships and their ability to function independently. For families this change can be traumatic as they can find themselves as a full-time carer of a person whose nature and personality has radically changed. This is particularly difficult if it is your son or daughter.

After a brain injury it is critical to access early tailored specialist rehabilitation for more positive outcomes for individuals. We work with health professionals, the brain injury survivor and their families to design a program of activities that meet the needs of the individuals with the aim of improving everyday functioning and maintaining a positive outlook on life.

#### **Edinburgh Headway Group Outcomes:**

Edinburgh Headway Group is the only specialist charity in Edinburgh, supporting the needs of people with an acquired brain injury after discharge from hospital. We work closely with the Scottish Brain Injury Rehabilitation Unit, other Edinburgh hospitals, GPs and social workers to identify individuals who need rehabilitative support to help reduce social isolation and encourage re-integration into society.

For people with a brain injury (our members) we seek to:

- Build confidence and increase socialisation skills
- Improve health and wellbeing
- Reduce social isolation and depression
- Build coping strategies to assist in different social situation and environments

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

## **EDINBURGH HEADWAY GROUP**

### **Report of the Directors**

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

**Our Early Intervention project** (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. The Project reduces the burden on social works, re-hospitalisation and assists individuals in their recover and their return to life in the community.

#### **Activities, Achievements and Performance**

Despite ongoing Covid restrictions and staff absence challenges throughout the year, we continued to deliver an adjusted programme of support, enabling adults with an ABI to improve their outcomes. We also provided intensive support to people caring for someone with an ABI.

While our centre was closed we continue to develop and offer new virtual services so that our service users remained engaged and could continue with their ongoing rehabilitation:

Increased telephone/welfare support:

- our members (and carers) receive daily calls from the staff team to ensure we continue to provide support to all
- we have continually connected with our members and carers to provide motivation, stability and structure they are used to and thus reduced the need for crisis intervention
- we have linked with community support networks, partner charities and our health and social care partners to enable us to respond to life concerns e.g. access to on-line shopping, prescriptions, money worries, mental health needs etc

We utilised technology to deliver our rehabilitation services online to maintain continuity to their daily structure, such as:

- on-line group and 1:1 cognitive activities for our adults with brain injury
- on-line group and 1:1 physical rehabilitation videos and live sessions
- created private facebook/chat rooms to ensure our service users can keep connected, maintain friendships and provide a forum for peer support
- created friendship phone circles to allow members to keep connected to each other thus maintaining/building friendships and reducing social isolation.

#### **Face to face services**

While some support services remained closed, many individuals' (members & carers) mental health and well-being deteriorated. In order to reduce the risk of mental health declining further, we offered one-to-one support to our members who are most at risk of social isolation, meeting outdoors when weather permitted, whilst adhering to the government guidelines applicable at the time.

We have worked hard to maintain a community support network which helps to reduce isolation and provides a daily structure for people with an ABI. We ensure that our service users are coping and are not developing serious depression or suicidal thoughts. Our online and telephone welfare services have been an essential lifeline for many of our members and carers.

We reopened our day centre in May 2021, albeit with reduced numbers. Our aim is to keep connecting with all our members and carers and provide motivation, stability and structure thus reducing the need for crisis intervention. We continue to operate with reduced numbers, so will continue to offer a blended mix of services enabling those who participate by zoom and/or come to the centre to continue to benefit from our range of services, as below:

**EDINBURGH HEADWAY GROUP**  
**Report of the Directors**  
**For the year ended 31 March 2022**

- Independent living skills e.g. computer skills
- Physical activity fitness classes - Zumba, Tai Chi, Seated Yoga
- One to one gym programmes to provide personalised rehabilitative exercise programmes
- Creative Therapeutic Activities – including music, art and creative writing
- Social opportunities to develop social and cognitive skills
- Peer Support Programmes building coping and recovery strategies
- Respite for carers to provide a valuable short break from caring
- Information, advice and support to individuals with an ABI and their carers

We are all extremely proud of our efforts and achievements, and relieved that we have been able to continue to offer our much-needed services at this most challenging time and make a difference to those living with a brain injury. We are aware that health and social care partners have had reduced capacity as a result of COVID-19 and as such we are concerned that some individuals with an ABI may have been denied access to rehabilitation services as a result of the pandemic restrictions. We have, however, retained our connections and offered virtual meetings to our health and social care partners to confirm that our doors are open and referrals can be made to our service. As such, we are seeing a slight increase in referrals coming through.

We produced and distributed 12 monthly newsletters communicating with 380 individuals.

252 activity packs were posted to members containing cognitive exercises, information on services and art materials.

We worked directly with 55 brain-injured individuals providing them with rehabilitation activities, support, companionship, stability and purpose.

Delivered a comprehensive weekly programme of activities totalling:

- 672 cognitive rehabilitation activity sessions
- 960 physical rehabilitation sessions
- 40 tai chi and seated yoga sessions
- 70 art and creative writing sessions
- 48 music therapy sessions
- 6 Stress Buster online programmes (4-week blocks)
- 16 iPad sessions
- 9 gardening sessions

We delivered online training to 11 staff, volunteers and professionals from other organisations on Brain Injury Awareness, Challenging Behaviour and Epilepsy Awareness. Our staff and volunteers receive training on National Care Standards, Protection of Vulnerable Adults, Health and Safety, Boundaries, Confidentiality and First Aid.

We provided intensive 1:1 information/ emotional support to 78 carers.

We assisted 14 individuals with a brain injury through our Early Intervention Project.

Our Volunteer Co-ordinator provided support to 34 volunteers. Volunteers contributed 1,350 hours in the year. The Directors greatly appreciate this excellent and essential help towards the success of the Charity.

## EDINBURGH HEADWAY GROUP

### Report of the Directors

For the year ended 31 March 2022

#### Financial Review

We welcomed grants and donations from many sources during the year under review. Support continued from the City of Edinburgh Council, NHS Lothian, Thompsons Solicitors and from Chest Heart & Stroke Scotland for our varied programme of activities.

The surplus for the year was £6,390 (2021: surplus £117,821) as disclosed in the Income and Expenditure Account and Statement of Financial Activities on page 12. This surplus includes unrealised gains of £18,893 (2021: unrealised gains of £74,551). The balances of £147,398, £712,309 and £53,664 have been carried forward in the General Fund, Designated Fund and Restricted Funds respectively, giving total funds of £913,371 (2021: £906,981).

#### 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	£165,000
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 £330,000 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 made modest gains in the year ending 31.3.22, the total value of investments has increased from £596,826 in 2021 to £613,780 in 2022. The Investment Portfolio produced £13,915 of net investment income during the year.

#### Plans for Future Periods

The charity plans to carry out the following:

- Retain and attract high quality staff and volunteers
- Introduce and adapt flexible working models where appropriate
- 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 Service 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;
- 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 2022**

**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 5 times online.

The Sub-Committee (Operations) met 2 times via teleconference.

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.

**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 Director's 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 2022**

**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 diversify its services to ensure that services can be delivered in a flexibly appropriate manner.

Strive to retain and attract high quality staff, management and trustees.

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.

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.

**Pay Policy for Staff**

Staff salaries are reviewed annually and generally an inflationary increase is applied. In 2021/22, job roles were reviewed and awards applied in line with local market wages.

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 2022**

**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, 6<sup>th</sup> 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 (Deceased 18.5.21)

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 (resigned 30 June 2022)  
S Rutherford  
S White  
A Ferguson

**Secretary:** M Keenan (resigned 13 June 2022)

**Chief Executive:** M Keenan (resigned 13 June 2022)

**EDINBURGH HEADWAY GROUP**  
**Report of the Directors**  
**For the year ended 31 March 2022**

**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: 28 July 2022**

**INDEPENDENT AUDITORS' REPORT**  
**TO THE DIRECTORS AND MEMBERS OF EDINBURGH HEADWAY GROUP**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**Opinion**

We have audited the financial statements of Edinburgh Headway Group for the year ended 31 March 2022, 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 2022 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**

In auditing the financial statements, we have concluded that the trustees' (who are also 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 appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**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 2022**

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.

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.

## INDEPENDENT AUDITORS' REPORT

### TO THE DIRECTORS AND MEMBERS OF EDINBURGH HEADWAY GROUP

#### FOR THE YEAR ENDED 31 MARCH 2022

##### **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 report in accordance with regulations made under that Act.

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result from error.

From enquiries of those charged with governance, it was determined that the risk of material misstatement from fraud was low with little scope for fraud to occur. Our audit testing is designed to detect material misstatements from fraud where there is not high level collusion.

Our audit testing was designed to detect material misstatements from other irregularities that result from error where there is not high level concealment of the error. In this regard the following audit work was undertaken: applicable laws and regulations were reviewed and discussed with management; senior management meeting minutes were reviewed; internal controls were reviewed; and journals were reviewed. From this audit testing it was determined that the risk of material misstatement in this regard was low.

We carried out income testing and grants payable testing which was designed to identify any irregularities as a result of simple mistakes or human error. From this audit testing it was determined that the risk of material misstatement in this regard was low.

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

##### **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: 28 July 2022

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 2022

	<u>Note</u>	<u>General Funds</u> £	<u>Designated Funds</u> £	<u>Restricted Funds</u> £	<u>Total 2022</u> £	<u>Total 2021</u> £
<b>Income and endowments from:</b>						
<b>Donations</b>		50,880	-	10,239	61,119	59,180
<b>Charitable activities:</b>	2					
Specialist services for those affected by brain injuries		113,301	-	125,285	238,586	261,269
<b>Investment income</b>		14,022	-	-	14,022	15,971
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		178,203	-	135,524	313,727	336,420
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Expenditure on:</b>						
<b>Raising funds:</b>						
Investment manager's fees		5,414	-	-	5,414	4,972
Fundraising costs		22,048	-	-	22,048	22,073
<b>Charitable activities:</b>						
Specialist services for those affected by brain injuries	4	171,349	14,376	116,472	302,197	275,169
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total expenditure</b>		198,811	14,376	116,472	329,659	302,214
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net (expenditure)/income before investment Gains/(losses)</b>		(20,608)	(14,376)	19,052	(15,932)	34,206
Unrealised gains on investments	8	-	18,893	-	18,893	74,551
Realised gains on investments		-	3,429	-	3,429	9,064
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net income/(expenditure)</b>		(20,608)	7,946	19,052	6,390	117,821
Transfers between funds	12	(59)	-	59	-	-
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net movement in funds</b>		(20,667)	7,946	19,111	6,390	117,821
Funds brought forward		168,065	704,363	34,553	906,981	789,160
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Funds carried forward</b>		147,398	712,309	53,664	913,371	906,981
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

All activities relate to continuing operations.

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

The notes on pages 14 to 23 form part of these financial statements

# EDINBURGH HEADWAY GROUP

## Balance Sheet

As at 31 March 2022

	Notes	£	2022 £	2021 £
<b>Fixed Assets</b>	7		147,576	160,494
<b>Investments</b>	8		613,780	596,826
			<hr/>	<hr/>
			761,356	757,320
<b>Current Assets</b>				
Debtors and prepayments	10	7,206		6,390
Cash at bank and on deposit		173,227		158,039
		<hr/>		<hr/>
		180,433		164,429
<b>Creditors: amounts falling due within one year</b>	11	(28,418)		(14,768)
		<hr/>		<hr/>
<b>Net current assets</b>			152,015	149,661
			<hr/>	<hr/>
<b>Total net assets</b>			913,371	906,981
			<hr/>	<hr/>
<b>Funds</b>	12			
Restricted funds			53,664	34,553
Unrestricted funds:				
Designated funds		712,309		704,363
General funds		147,398		168,065
		<hr/>		<hr/>
			859,707	872,428
			<hr/>	<hr/>
<b>Total funds</b>			913,371	906,981
			<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 28 July 2022 and signed on their behalf by:



.....  
Chairman  
**A Ley**

The notes on pages 14 to 23 form part of these financial statements

**EDINBURGH HEADWAY GROUP**  
**Notes to the Financial Statements**  
**For the year ended 31 March 2022**

**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 continued 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 - continued**  
**For the year ended 31 March 2022**

**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 - continued**  
**For the year ended 31 March 2022**

**2. Income from Charitable Activities**

	Unrestricted	Designated	Restricted	2022	2021
	£	£	£	£	£
<b>Grants</b>					
Agnes Hunter Trust	-	-	-	-	10,000
Anton Jurgens Trust	-	-	3,000	3,000	-
Bank of Scotland Foundation	-	-	-	-	10,000
Befriending Networks	-	-	-	-	2,840
British Humane Society	-	-	4,500	4,500	-
Capricorn Energy Plc	-	-	5,000	5,000	-
Chest, Heart & Stroke Scotland	-	-	37,826	37,826	17,774
City of Edinburgh Council	4,097	-	47,561	51,658	88,823
D'Oyly Carte Charitable Trust	-	-	-	-	2,500
Foundation Scotland	-	-	-	-	2,898
HMRC – Coronavirus Job Retention Scheme	-	-	-	-	3,502
Iron Bridge Trust	2,000	-	-	2,000	4,500
Kilpatrick Fraser	-	-	3,046	3,046	-
Nancy Massie Charitable Trust	-	-	3,000	3,000	-
NHS Lothian	20,200	-	-	20,200	20,200
One City Trust	-	-	5,084	5,084	-
Postcode Lottery	-	-	9,500	9,500	-
SCVO – Connecting Communities Fund	-	-	3,768	3,768	-
Thompsons	32,680	-	-	32,680	36,816
Grants < £2,500	5,165	-	3,000	8,165	8,000
<b>Other income</b>					
Day service fees	48,430	-	-	48,430	53,416
Training & miscellaneous income	729	-	-	729	-
<b>TOTAL</b>	<b>113,301</b>	<b>-</b>	<b>125,285</b>	<b>238,586</b>	<b>261,269</b>

Income from charitable activities was £238,586 (2021: £261,269) of which £113,301 was unrestricted (2021: £127,958) and £125,285 (2021: £133,311) was restricted.

**3. Staff costs**

The aggregate staff costs were:

	2022	2021
	£	£
Salaries	194,059	177,056
Social security costs	10,394	8,441
Pension costs	4,217	3,917
	<b>208,670</b>	<b>189,414</b>

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 £90,101 (2021: £85,758). No employee received emoluments in excess of £60,000 in the current or previous year. The average number of employees, during the year was 10.9 (2021 – 10.8).

**4. Analysis of Expenditure on Charitable Activities**

	Core Activities	Group Activities	Support Services	FA/Gym Equip' Fund	Total 2022	Total 2021
	£	£	£	£	£	£
<b>Direct Costs</b>						
Salaries and wages (note 3)	113,857	19,809	75,004	-	208,670	189,414
Recruitment	2,490	-	-	-	2,490	2,825
Training	545	-	265	-	810	-
Therapy and activity costs	663	3,031	193	-	3,887	1,761
Transport costs	-	-	-	-	-	3,471
Volunteer expenses	74	42	-	-	116	-
Care Inspectorate	428	-	428	-	856	856
<b>Support Costs</b>						
Property and equipment costs	37,517	523	3,042	-	41,082	35,261
Equipment hire	317	-	-	-	317	634
Insurance	1,720	-	1,122	-	2,842	2,859
Depreciation (Note 7)	14,377	-	-	3,746	18,123	16,641
Printing, stationery, postage & telephone	9,380	16	2,175	-	11,571	10,762
Miscellaneous expenses	1,117	-	195	-	1,312	1,269
Legal & Professional fees	4,755	-	911	-	5,666	5,011
Management recharges	(5,650)	3,700	1,950	-	-	-
<b>Governance Costs</b>						
Professional fees	1,365	-	-	-	1,365	1,225
Auditors' remuneration – audit fees	2,770	-	320	-	3,090	3,180
	<u>185,725</u>	<u>27,121</u>	<u>85,605</u>	<u>3,746</u>	<u>302,197</u>	<u>275,169</u>

Expenditure on charitable activities was £302,197 (2021: £275,169) of which £185,725 was unrestricted (2021: £146,692) and £116,472 (2021: £128,477) 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 (2021 - £nil). Travel reimbursements amounting to £nil were requested by the Directors (2021 – £nil).

**EDINBURGH HEADWAY GROUP**  
**Notes to the Financial Statements - continued**  
**For the year ended 31 March 2022**

**5. Net Income/(Expenditure) For The Year**

This is stated after charging (crediting):	2022	2021
	£	£
Depreciation	18,123	16,641
Operating lease costs	30,317	30,634
Auditors remuneration: audit fees	3,090	3,180

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

	Core Activities	Group Activities	Support Services	Gym/ Equip	TOTAL
	£	£	£	£	£
Costs (note 4)	(185,725)	(27,121)	(85,605)	(3,746)	(302,197)
Direct grant/donation support	64,142	35,584	82,887	6,814	189,427
Service fees, training and activity income	49,159	-	-	-	49,159
Net (cost funded from other income)/ surplus carried forward	<u>(72,424)</u>	<u>8,463</u>	<u>(2,718)</u>	<u>3,068</u>	<u>(63,611)</u>

**7. Fixed Assets**

	Leasehold Improvements	Computer Equipment	Fixtures & Fittings	Total
	£	£	£	£
<b>COST</b>				
At 1 April 2021	190,780	8,632	31,735	231,147
Additions	-	5,205	-	5,205
	<hr/>	<hr/>	<hr/>	<hr/>
<b>At 31 March 2022</b>	<u>190,780</u>	<u>13,837</u>	<u>31,735</u>	<u>236,352</u>
	<hr/>	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>				
At 1 April 2021	37,198	6,716	26,739	70,653
Charge for the year	12,856	3,053	2,214	18,123
	<hr/>	<hr/>	<hr/>	<hr/>
<b>At 31 March 2022</b>	<u>50,054</u>	<u>9,769</u>	<u>28,953</u>	<u>88,776</u>
	<hr/>	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>				
<b>At 31 March 2022</b>	<u>140,726</u>	<u>4,068</u>	<u>2,782</u>	<u>147,576</u>
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2021	<u>153,582</u>	<u>1,916</u>	<u>4,996</u>	<u>160,494</u>
	<hr/>	<hr/>	<hr/>	<hr/>

**EDINBURGH HEADWAY GROUP**

**Notes to the Financial Statements - continued**

**For the year ended 31 March 2022**

<b>8. Investments</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Fair value at 1 April 2021	585,449	514,323
Disposals at opening Market Value	(97,845)	(141,284)
Additions at cost	98,480	137,859
Unrealised gains	18,893	74,551
	<hr/>	<hr/>
Fair value at 31 March 2022	604,977	585,449
Cash held as part of portfolio	8,803	11,377
	<hr/>	<hr/>
	613,780	596,826
	<hr/>	<hr/>
Cost at 31 March 2022	530,164	516,725
	<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.

<b>10. Debtors</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Other debtors	7,192	6,376
Prepayments	14	14
	<hr/>	<hr/>
	7,206	6,390
	<hr/>	<hr/>

**11. Creditors: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Other creditors	12,599	9,683
Social security and other taxes	4,463	4,432
Deferred income	11,356	653
	<hr/>	<hr/>
	28,418	14,768
	<hr/>	<hr/>

**Deferred Income**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Balance at 1 April 2021	653	931
Released to Statement of Financial Activities	(653)	(931)
Amount received and deferred during the year	11,356	653
	<hr/>	<hr/>
	11,356	653
	<hr/>	<hr/>

Deferred income represents service fees and grants received in advance.

**EDINBURGH HEADWAY GROUP**  
**Notes to the Financial Statements - continued**  
**For the year ended 31 March 2022**

**12. Funds**

	As at 1 April 2021 £	Income £	Expenditure £	Transfers £	Unrealised gains/ (losses)	As at 31 Mar 2022 £
<b>Restricted Funds</b>						
<u>Support Services</u>						
Early Intervention Service	6,393	40,061	(44,270)	-	-	2,184
Tailored Talks	183	37,826	(38,009)	-	-	-
Volunteer Coordinator	2,474	-	(2,492)	18	-	-
Physical Rehabilitation	-	5,000	(834)	-	-	4,166
Group Activities	17,502	45,823	(27,121)	41	-	36,245
Equipment fund	8,001	6,814	(3,746)	-	-	11,069
<b>Total restricted funds</b>	<b>34,553</b>	<b>135,524</b>	<b>(116,472)</b>	<b>59</b>	<b>-</b>	<b>53,664</b>
<b>Unrestricted Funds</b>						
General fund	168,065	178,203	(198,811)	(59)	-	147,398
<b>Designated Project funds</b>						
Property Lease Fund	533,182	-	-	(5,000)	22,322	550,504
Property Dilapidation Fund	15,000	-	-	5,000	-	20,000
Fixed Asset Fund	156,181	-	(14,376)	-	-	141,805
<b>Total designated funds</b>	<b>704,363</b>	<b>-</b>	<b>(14,376)</b>	<b>-</b>	<b>22,322</b>	<b>712,309</b>
<b>Total unrestricted funds</b>	<b>872,428</b>	<b>178,203</b>	<b>(213,187)</b>	<b>(59)</b>	<b>22,322</b>	<b>859,707</b>
<b>TOTAL FUNDS</b>	<b>906,981</b>	<b>313,727</b>	<b>(329,659)</b>	<b>-</b>	<b>22,322</b>	<b>913,371</b>

**Restricted Funds**

The City of Edinburgh Council's Health and Social Care Partnership provide a contribution towards costs for the ABI Early Intervention Project.

Tailored Talks - funded to 31<sup>st</sup> March 2022. Partnership with Pogo Studios, Edinburgh University and Chest Heart & Stroke to provide an innovative digital platform for neurological conditions as part of the Scottish Government's Neurological Framework for Action 2020– 2025.

Volunteer Co-ordinator – Stafford Trust provided funding for a volunteer coordinator to manage and support volunteers.

Physical Rehabilitation Project – Funding from Capricorn Energy to part-fund our gym supervisor post which supports physical rehabilitation of our members

Group Activities includes Carers Project, Social Club for Young People, Art/Creative Therapy Group, Practical Skills Group, Outings & Activities Group, Cooking Project and Garden Group funded by a range of funders including Postcode Lottery, Community Health & Wellbeing Fund, Nancy Massie Charitable Trust, One City Trust, Anton Jurgens Trust and British Humane Society.

**General Fund**

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

**EDINBURGH HEADWAY GROUP**  
**Notes to the Financial Statements - continued**  
**For the year ended 31 March 2022**

**12. Funds (cont'd)**

***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.

***Transfer between funds***

***Restricted Funds***

£59 was transferred from general funds to meet the shortfall of income on the Volunteer Co-ordination project and the Social Club for Young People Group.

***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 2020 £	Income £	Expenditure £	Transfers £	Unrealised gains/ (losses)	As at 31 Mar 2021 £
<b>Restricted Funds</b>						
<b><u>Support Services</u></b>						
ABI Nurse	182	21,476	(21,658)	-	-	-
Early Intervention Service	-	45,073	(38,680)	-	-	6,393
BOS Reach Programme	-	10,000	(10,000)	-	-	-
Tailored Talks	-	17,774	(17,591)	-	-	183
Volunteer Coordinator	-	2,474	-	-	-	2,474
 Group Activities	 13,285	 41,190	 (37,179)	 206	 -	 17,502
Equipment fund	7,366	2,900	(2,265)	-	-	8,001
Community Response, Recovery & Resilience Fund	-	2,898	(1,104)	(1,794)	-	-
<b>Total restricted funds</b>	<b>20,833</b>	<b>143,785</b>	<b>(128,477)</b>	<b>(1,588)</b>	<b>-</b>	<b>34,553</b>
 <b>Unrestricted Funds</b>						
General fund	143,210	192,635	(159,361)	(8,419)	-	168,065
 <b>Designated Project funds</b>						
Property Lease Fund	454,567	-	-	(5,000)	83,615	533,182
Property Dilapidation Fund	10,000	-	-	5,000	-	15,000
Fixed Asset Fund	160,550	-	(14,376)	10,007	-	156,181
<b>Total designated funds</b>	<b>625,117</b>	<b>-</b>	<b>(14,376)</b>	<b>10,007</b>	<b>83,615</b>	<b>704,363</b>
<b>Total unrestricted funds</b>	<b>768,327</b>	<b>192,635</b>	<b>(173,737)</b>	<b>1,588</b>	<b>83,615</b>	<b>872,428</b>
 <b>TOTAL FUNDS</b>	<b>789,160</b>	<b>336,420</b>	<b>(302,214)</b>	<b>-</b>	<b>83,615</b>	<b>906,981</b>

**EDINBURGH HEADWAY GROUP**  
**Notes to the Financial Statements - continued**  
**For the year ended 31 March 2022**

<b>13. Analysis of net assets between funds</b>	<b>Restricted Funds</b>	<b>Unrestricted Fund</b>	<b>Designated Fund</b>	<b>Total Funds</b>
<b>Current Year</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Balances at 31 March 2022	53,664	147,398	712,309	913,371
<b>Represented by:</b>				
Fixed assets	5,771	-	141,805	147,576
Investments	-	43,276	570,504	613,780
Net current assets	47,893	104,122	-	152,015
	53,664	147,398	712,309	913,371
<b>Analysis of net assets between funds</b>	<b>Restricted Funds</b>	<b>Unrestricted Fund</b>	<b>Designated Fund</b>	<b>Total Funds</b>
<b>Previous Year</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Balances at 31 March 2021	34,553	168,065	704,363	906,981
<b>Represented by:</b>				
Fixed assets	4,312	-	156,182	160,494
Investments	-	48,645	548,181	596,826
Net current assets	30,241	119,420	-	149,661
	34,553	168,065	704,363	906,981

**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 9 members (2021: 9).

**15. Indemnity Insurance**

The Group arranged indemnity insurance cover in respect of the Directors, employees and volunteers at a cost of £292 (2021- £332).



**EDINBURGH HEADWAY GROUP**  
**Notes to the Financial Statements - continued**  
**For the year ended 31 March 2022**

**16. Operating Lease Commitments**

	<b>2022 Land &amp; Buildings £</b>	<b>2022 Other £</b>	<b>2021 Land &amp; Buildings £</b>	<b>2021 Other £</b>
Expiring:				
Within one year	30,000	-	30,000	264
Within one to five years	120,000	-	120,000	-
In greater than five years	188,750	-	218,750	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**17. Related Party Transactions**

No one individual had control of the charity during the year. Grants totalling £32,680 (2021: £36,816) were received from, and fees of £600 were payable to, Thompson's Solicitors Scotland, a partnership in which Stewart White is Senior Associate.