

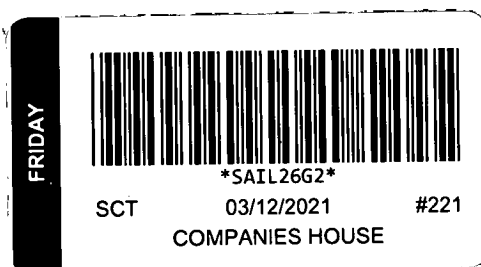
EDINBURGH HEADWAY GROUP

Registered Number: SC138081

Registered Charity: SC006528

Annual Report and Financial Statements

For the year ended 31 March 2021



EDINBURGH HEADWAY GROUP
Annual Report and Financial Statements
For the year ended 31 March 2021

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EDINBURGH HEADWAY GROUP
Report of the Directors
For the year ended 31 March 2021

The Directors, who are also trustees for the purposes of charity law, are pleased to present their report and accounts for the year ended 31 March 2021.

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 to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

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

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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, computer skills, gardening
- Physical activity fitness classes e.g. Tai Chi, Seated Yoga
- One to one gym programmes to provide personalised rehabilitative exercise programmes
- Creative Therapeutic Activities – including music, art, creative writing
- Social opportunities to develop social and cognitive skills
- Peer Support Programmes building coping and recovery strategies
- Community Outreach – 1:1 support to help individuals adjust to community living, build confidence and self-esteem
- Respite for carers to provide a valuable short break from caring

Our **Brain Injury Carers Support Service** continues to provide vital support to carers offering information, support and opportunities to link with other carers. We aim to make as early contact as possible with unpaid carers of adults with an acquired brain injury.

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:

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.

Activities, Achievements and Performance

The onset of the pandemic in early 2020 proved to be the charity's biggest challenge in our 39 year history. The announcement of the lockdown forced us to close our day service, end our befriending sessions and cancel our fundraising activities. We were faced with making difficult decisions to manage our costs. We knew we needed to be there for our members and carers and therefore it was imperative that during this time, we: did not lose (furlough) our valuable staff team; retain capacity; and utilise the team's knowledge and skills to keep protecting our members and carers.

The staff team swiftly moved to remote working and utilised technology to recreate our day rehabilitation services online as a means of providing stability and support to our members and carers. We developed a programme of physical and cognitive activities so that members and carers could maintain their physical functioning and mental health and wellbeing e.g.

- on-line group and 1:1 cognitive activities for our members with brain injury
- on-line group and 1:1 physical rehabilitation videos and live sessions
- private Facebook/chat rooms for both carers and members to retain communication, maintain friendships and provide a forum for peer support
- friendship phone circles to allow members to connect with each other, maintain/build friendships and reduce social isolation.
- Loaned tablets/iPads and taught members how to connect with Zoom, connect with friends and family, shop online, send emails etc.
- For those who were resistant or unable to use technology, we developed activity packs, information sheets and offered 1:1 sessions via the phone.

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Report of the Directors
For the year ended 31 March 2021

Our online and telephone welfare services became an essential lifeline for many of our members and carers.

- our members (and carers) received daily calls from the staff team to ensure we continued to provide vital support to all
- we continually connected with our members and carers to provide motivation, stability and structure and thus reduced the need for crisis intervention
- we 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 ensured that our service users were coping and not developing serious depression or suicidal thoughts. Some of our service users saw nobody between March until October when we restarted client facing meetings.

- Staff met up in parks or cafes with our service users - especially those living on their own - to provide one to one emotional support.

With a staff complement of 3 full time and 8 part time staff, staff worked tirelessly to meet the needs of our members during lockdown and beyond. Only one member of staff (Admin Officer) was furloughed during the first lockdown.

We worked directly with 124 brain-injured individuals providing them with rehabilitation activities, support, companionship, stability and purpose.

Delivered a comprehensive online weekly programme of activities, totalling:

- 208 cognitive rehabilitation activity sessions
- 64 physical rehabilitation sessions
- 51 tai chi and seated yoga sessions
- 12 art and creative writing sessions
- 24 music therapy sessions
- 6 Stress Buster online programmes (4 week blocks)

Our Young Person's Social Club continued to operate virtually during the lockdown, providing a supported forum for young adults with an acquired brain injury to talk to their peers and develop friendships, build confidence and socialization skills, improving health, wellbeing, thereby reducing social isolation and the likelihood of depression. Over the course of the year, 12 members participated via the Young Person's Social Club. To note that project funding will end in August 2021. Staff have been working with the young members on an exit plan, some of whom have joined our day service. The Project will end from September 2021.

We delivered online training to 23 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 15 individuals with a brain injury through our Early Intervention Project,

Our Volunteer Co-ordinator provided support to 34 volunteers, 13 of whom remained active and met up with members in the community and/or provided weekly welfare calls to carers and members throughout the year.

EDINBURGH HEADWAY GROUP
Report of the Directors
For the year ended 31 March 2021

We produced and distributed 12 monthly newsletters communicating with 340 individuals.

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

Staff were key in connecting with members regularly to reduce social isolation, improve motivation, provide stability and structure and be a listening ear.

A staff questionnaire, setting out Care Inspectorate's expectations about how support services should improve outcomes for people was circulated to staff to seek feedback on how they rated the services we provide. All staff rated our services as good, very good or excellent – see results below:

Care Inspectorate expectation	Good	Very Good	Excellent
People's rights are respected, and they are treated with dignity and respect	0%	3%	97%
People are enabled and supported to stay connected	3%	15%	82%
People are protected and their physical, mental and emotional health is promoted	5%	9%	86%
People are protected because staff take all necessary precautions to prevent the spread of infection	0%	3%	97%
Staffing arrangements are right, and are responsive and flexible	0%	14%	86%
Staff are led well and feel supported and confident	0%	3%	97%
Staff knowledge and skills improve outcomes for people	0%	3%	97%

Online- Case Study:

Jim's brain injury resulted from a physical assault. He has short-term memory issues, poor concentration and suffers from anxiety.

Jim was completely isolated from his friends and family during the pandemic. He encountered various issues at this time such as housing and medical problems and did not know how to get help. He struggled to communicate with professionals and was struggling to organise / remember appointments.

As we could not meet face to face with Jim, we provided him with daily welfare calls and also delivered an iPad to his home for his use. A member of staff team, who had participated in a Digital Champion training course, was then able to talk Jim through how to set up the iPad and teach him how to use zoom to allow us to connect with him online. We could then move onto face to face online meetings, which Jim loved. We were then able to move onto breaking down the housing/medical issues that he was facing and look at solutions for him to try. He was also taught how to set up reminders on the iPad to assist him in managing his day to day activities and his appointments.

As Jim has become more confident in using the iPad, he has joined up to our online group sessions and is an active participant in our rehabilitation activities. He has also been successful in connecting with his family and friends using facetime and is now working on learning how to do online grocery shopping and how to send and receive emails.

Jim said he feels 'less alone and more in control'. He says, "Thank you Edinburgh Headway Group – I am now finding it easier to plan things and feel able to follow things through".

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This year, has been like no other and has been incredibly tough for all. Many have lost colleagues and loved ones, some have had to juggle work whilst caring for their family, and all have had to learn and adapt to new ways of working. It is a testament to the hard work of the staff team and the support from our members, carers, volunteers and funders that we are able to move forward confidently to a path of recovery.

Staff feedback:

"I am very proud to work for this excellent organisation"

" I feel that Edinburgh Headway Group is a very respectful place to work where the team are well informed and communicated to and everybody helps everybody to do the right thing for the members"

"I believe that Edinburgh Headway Group promotes a healthy, open culture with regards to dissemination of information, learning opportunities and excellent team working"

Member and Carer Feedback

Our members and carers have told to us that without the support of EHG they do not think they would have coped:

"You helped save my life. I was finding it difficult to keep going during lockdown".

"I feel like someone is listening to me as a real person during this difficult time"

"The regular calls and offers of assistance, from someone who is understanding of the situation, are greatly appreciated"

"Support during the pandemic has been incredible and was a lifeline when things were difficult at home"

"I cannot thank the staff enough for their support and encouragement during these tough times".

Remembering our Honorary President

The Directors would like to pay tribute to Bill Bryden, our Founder and Honorary President who passed on 18th May 2021.

Bill and his wife Jean, were among a group of carers who founded Edinburgh Headway Group in 1982. For 30 years, alongside being a dedicated carer of their son, Jean and Bill successfully ran Edinburgh Headway Group. Following their retirement in 2012, they continued to offer their support as our Honorary Presidents.

"It is difficult to put into words the admiration I had for Bill. He was an inspirational person and his dedication to EHG and its work was absolute. The personal time he contributed both before and after he retired was incredible. Bill's legacy is the current success of EHG in its fantastic new building providing first class support to members and carers. He will be sadly missed by all who knew and admired him".

David Williamson
Director

EDINBURGH HEADWAY GROUP

Report of the Directors

For the year ended 31 March 2021

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 and Thompsons Solicitors. New funds from Chest Heart & Stroke Scotland were secured for our new "Tailored Talk" service. We also received business support funding from the City of Edinburgh Council and Coronavirus Job Retention Scheme funds in response to the coronavirus pandemic.

The surplus for the year was £117,821 (2020: deficit £92,702) as disclosed in the Income and Expenditure Account and Statement of Financial Activities on page 14. This surplus includes unrealised gains of £74,551 (2020: unrealised losses of £43,660). The balances of £168,065, £704,363 and £34,553 have been carried forward in the General Fund, Designated Fund and Restricted Funds respectively, giving total funds of £906,981 (2020: £789,160).

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 recovered significantly in the year ending 31.3.21, the total value of investments has increased from £517,994 in 2020 to £596,826 in 2021. The Investment Portfolio produced £15,635 of net investment income during the year.

Plans for Future Periods

We recognise that the Pandemic will continue to be a significant risk to the charity and the Directors have reviewed our organisational risks to manage the challenges ahead, based on our learnings over the past year. We successfully re-opened our day service on 10th May 2021, albeit with a reduced number of people attending each day to ensure we could maintain the recommended social distancing requirements. However, as part of our rehabilitation programme and to ensure that we meet the needs of as many individuals with an acquired brain injury as possible the virtual services we developed and delivered over the last year will now become part of our day service programme to enable us to continue to reach as many individuals as possible.

The charity plans to carry out the following:

- Review and implement staff incentives to attract and retain high quality staff and volunteers
- Increase staff and volunteer capacity and look at flexible working models;
- 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 2021

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 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 the pandemic, as well as financial and operational:-

The charity must diversify its services to ensure that services can be delivered in a different way whilst taking steps to ensure that no one is left behind or disadvantaged by any overuse of digital services;

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.

The carers project is reliant on a grant from the City of Edinburgh Council, which will come to an end in December 2021. 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.

Pay Policy for Staff

Staff salaries are reviewed annually and generally an inflationary increase is applied. In 2020/21, job roles were reviewed and award 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 2021

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, 83 George Street, Edinburgh EH2 3ES

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 (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
L Allen (resigned 9.7.20)
S Rutherford
S White
A Ferguson

Secretary: M Keenan

Chief Executive: M Keenan

EDINBURGH HEADWAY GROUP
Report of the Directors
For the year ended 31 March 2021

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: 24 November 2021

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF

Edinburgh Headway Group

For the year ended 31 March 2021

Opinion

We have audited the financial statements of Edinburgh Headway Group for the year ended 31 March 2021, 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 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) and 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).

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 2021 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 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 we do not express any form of assurance conclusion thereon.

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.

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF

Edinburgh Headway Group

For the year ended 31 March 2021

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 Charities Act 2011, 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:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' annual report;
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit

Responsibilities of directors

As explained more fully in the directors' responsibilities statement set out on page 13, the directors are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the directors determine is 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.

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.

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF

Edinburgh Headway Group

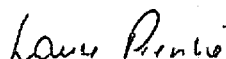
For the year ended 31 March 2021

We carried out income testing and expenditure 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. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's Trustees, as a body, in accordance with section 44 (1) (c) of the Charities and Trustee Investment (Scotland) Act 2005 and 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 Trustees those matters we are required to state to them in an auditors' 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 its Trustees 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: 24 November 2021

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 2021

	<u>Note</u>	<u>General Funds</u> £	<u>Designated Funds</u> £	<u>Restricted Funds</u> £	<u>Total 2021</u> £	<u>Total 2020</u> £
Income and endowments from:						
Donations and legacies		48,706	-	10,474	59,180	78,415
Charitable activities:	2					
Specialist services for those affected by brain injuries		127,958	-	133,311	261,269	180,370
Investment income		15,971	-	-	15,971	20,113
Total Income		192,635	-	143,785	336,420	278,898
Expenditure on:						
Raising funds:						
Investment manager's fees		4,972	-	-	4,972	4,954
Fundraising costs		22,073	-	-	22,073	21,902
Charitable activities:						
Specialist services for those affected by brain injuries	4	132,316	14,376	128,477	275,169	302,413
Total expenditure		159,361	14,376	128,477	302,214	329,269
Net (expenditure) before investment Gains/(losses)		33,274	(14,376)	15,308	34,206	(50,371)
Unrealised gains/(losses) on investments	8	-	74,551	-	74,551	(43,660)
Realised gains on investments		-	9,064	-	9,064	1,329
Net income/(expenditure)		33,274	69,239	15,308	117,821	(92,702)
Transfers between funds	12	(8,419)	10,007	(1,588)	-	-
Net movement in funds		24,855	79,246	13,720	117,821	(92,702)
Funds brought forward		143,210	625,117	20,833	789,160	881,862
Funds carried forward		168,065	704,363	34,553	906,981	789,160

All activities relate to continuing operations.

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

The notes on pages 16 to 25 form part of these financial statements

EDINBURGH HEADWAY GROUP

Balance Sheet

As at 31 March 2021

Company No. SC138081

	Notes	£	2021 £	2020 £
Fixed Assets	7		160,494	165,448
Investments	8		596,826	517,994
			<hr/>	<hr/>
			757,320	683,442
Current Assets				
Debtors and prepayments	10	6,390		21,126
Cash at bank and on deposit		158,039		97,853
		<hr/>		<hr/>
		164,429		118,979
Creditors: amounts falling due within one year	11	(14,768)		(13,261)
		<hr/>		<hr/>
Net current assets			149,661	105,718
			<hr/>	<hr/>
Total net assets			906,981	789,160
			<hr/>	<hr/>
Funds	12			
Restricted funds			34,553	20,833
Unrestricted funds:				
Designated funds		704,363		625,117
General funds		168,065		143,210
		<hr/>		<hr/>
			872,428	768,327
			<hr/>	<hr/>
Total funds			906,981	789,160
			<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 with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)

Approved by the Board of Directors on 24th November 2021 and signed on their behalf by:



Chairman
A Ley

The notes on pages 16 to 25 form part of these financial statements

EDINBURGH HEADWAY GROUP
Notes to the Financial Statements
For the year ended 31 March 2021

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
For the year ended 31 March 2021

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 2021

2. Income from Charitable Activities

	Unrestricted £	Designated £	Restricted £	2021 £	2020 £
Grants					
Agnes Hunter Trust	-	-	10,000	10,000	-
Bank of Scotland Foundation	-	-	10,000	10,000	-
Befriending Networks	-	-	2,840	2,840	-
Chest, Heart & Stroke Scotland	-	-	17,774	17,774	-
City of Edinburgh Council	25,000	-	63,823	88,823	69,023
D'Oyly Carte Charitable Trust	-	-	2,500	2,500	-
Foundation Scotland	-	-	2,898	2,898	-
HMRC – Coronavirus Job Retention Scheme	3,502	-	-	3,502	-
Iron Bridge Trust	4,500	-	-	4,500	3,000
NHS Lothian	20,200	-	-	20,200	20,200
Thompsons	15,340	-	21,476	36,816	9,204
Grants < £2,500	6,000	-	2,000	8,000	12,333
Other income					
Day service fees	53,416	-	-	53,416	63,609
Training & catering income	-	-	-	-	3,001
TOTAL	127,958	-	133,311	261,269	180,370

Income from charitable activities was £261,269 (2020: £180,370) of which £127,958 was unrestricted (2020: £95,046) and £133,311 (2020: £85,324) was restricted.

3. Staff costs

The aggregate staff costs were:

	2021 £	2020 £
Salaries	177,056	179,176
Agency staff costs	-	2,466
Social security costs	8,441	9,530
Pension costs	3,917	4,413
	189,414	195,585

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 £85,758 (2020: £87,026). No employee received emoluments in excess of £60,000 in the current or previous year. The average number of employees, during the year was 10.8 (2020 – 11.8).

4. Analysis of Expenditure on Charitable Activities

	Core Activities	Group Activities	Support Services	FA/Gym Equip' Fund	Total 2021	Total 2020
	£	£	£	£	£	£
Direct Costs						
Salaries and wages (note 3)	76,419	32,976	80,019	-	189,414	195,585
Recruitment	2,215	-	610	-	2,825	1,412
Training	-	-	-	-	-	490
Therapy and activity costs	22	1,739	-	-	1,761	9,680
Staff costs and expenses	3,229	-	242	-	3,471	717
Volunteer expenses	-	-	-	-	-	3,904
Care Inspectorate	428	-	428	-	856	856
Support Costs						
Relocation costs	-	-	-	-	-	-
Property and equipment costs	33,602	299	1,360	-	35,261	50,009
Equipment hire	634	-	-	-	634	634
Insurance	1,122	375	1,362	-	2,859	2,697
Depreciation (Note 7)	14,376	-	-	2,265	16,641	15,445
Printing, stationery, postage & telephone	7,760	1,644	1,358	-	10,762	9,088
Miscellaneous expenses	923	146	200	-	1,269	1,966
Legal & Professional fees	3,979	-	1,032	-	5,011	5,431
Management recharges	(1,000)	-	1,000	-	-	-
Governance Costs						
Directors' expenses	-	-	-	-	-	46
Professional fees	1,225	-	-	-	1,225	1,513
Auditors' remuneration – audit fees	2,862	-	318	-	3,180	2,940
	<u>147,796</u>	<u>37,179</u>	<u>87,929</u>	<u>2,265</u>	<u>275,169</u>	<u>302,413</u>

Expenditure on charitable activities was £275,169 (2020: £302,413) of which £146,692 was unrestricted (2020: £174,651) and £128,477 (2020: £127,762) 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 (2020 - £Nil). Travel reimbursements amounting to £nil were requested by the Directors (2020 - £46).

EDINBURGH HEADWAY GROUP
Notes to the Financial Statements - continued
For the year ended 31 March 2021

5. Net Income/(Expenditure) For The Year

This is stated after charging (crediting):	2021	2020
	£	£
Depreciation	16,641	15,445
Operating lease costs	30,634	30,634
Auditors remuneration: audit fees	3,180	2,940

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

	Core Activities	Group Activities	Support Services	Gym/ Equip	TOTAL
	£	£	£	£	£
Costs (note 4)	(147,796)	(37,179)	(87,929)	(2,265)	(275,169)
Direct grant/donation support	77,440	36,090	94,323	-	207,853
Service fees, training and activity income	53,416	-	-	-	53,416
Net (cost funded from other income)/ surplus carried forward	<u>(16,940)</u>	<u>(1,089)</u>	<u>6,394</u>	<u>(2,265)</u>	<u>(13,900)</u>

7. Fixed Assets

	Leasehold Improvements	Computer Equipment	Fixtures & Fittings	Total
	£	£	£	£
COST				
At 1 April 2020	182,567	12,640	39,652	234,859
Additions	8,213	1,794	1,680	11,687
Disposals	-	(5,802)	(9,597)	(15,399)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 March 2021	<u>190,780</u>	<u>8,632</u>	<u>31,735</u>	<u>231,147</u>
DEPRECIATION				
At 1 April 2020	24,343	10,986	34,082	69,411
Charge for the year	12,855	1,532	2,254	16,641
Released on disposal	-	(5,802)	(9,597)	(15,399)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 March 2021	<u>37,198</u>	<u>6,716</u>	<u>26,739</u>	<u>70,653</u>
NET BOOK VALUE				
At 31 March 2021	<u>153,582</u>	<u>1,916</u>	<u>4,996</u>	<u>160,494</u>
At 31 March 2020	<u>158,224</u>	<u>1,654</u>	<u>5,570</u>	<u>165,448</u>

EDINBURGH HEADWAY GROUP
Notes to the Financial Statements - continued
For the year ended 31 March 2021

8. Investments	2021	2020
	£	£
Fair value at 1 April 2020	514,323	562,649
Disposals at opening Market Value	(141,284)	(70,784)
Additions at cost	137,859	66,118
Unrealised gains/(losses)	74,551	(43,660)
	<hr/>	<hr/>
Fair value at 31 March 2021	585,449	514,323
Cash held as part of portfolio	11,377	3,671
	<hr/>	<hr/>
	596,826	517,994
	<hr/>	<hr/>
Cost at 31 March 2021	516,725	509,681
	<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. The Charitable Company is exempt from corporation tax on its charitable activities.

10. Debtors	2021	2020
	£	£
Other debtors	6,376	21,126
Prepayments	14	-
	<hr/>	<hr/>
	6,390	21,126
	<hr/>	<hr/>

11. Creditors: amounts falling due within one year

	2021	2020
	£	£
Other creditors	9,683	8,975
Social security and other taxes	4,432	3,355
Deferred income	653	931
	<hr/>	<hr/>
	14,768	13,261
	<hr/>	<hr/>

Deferred Income

	2021	2020
	£	£
Balance at 1 April 2020	931	1,460
Released to Statement of Financial Activities	(931)	(1,460)
Amount received and deferred during the year	653	931
	<hr/>	<hr/>
	653	931
	<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 2021

12. Funds

	As at 1 April 2020 £	Income £	Expenditure £	Transfers £	Unrealised gains/ (losses)	As at 31 Mar 2021 £
Restricted Funds						
<u>Support Services</u>						
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)	-	-
Total restricted funds	20,833	143,785	(128,477)	(1,588)	-	34,553
Unrestricted Funds						
General fund	143,210	192,635	(159,361)	(8,419)	-	168,065
Designated Project funds						
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
Total designated funds	625,117	-	(14,376)	10,007	83,615	704,363
Total unrestricted funds	768,327	192,635	(173,737)	1,588	83,615	872,428
TOTAL FUNDS	789,160	336,420	(302,214)	-	83,615	906,981

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 (funded to 31st March 2022).

Bank of Scotland Foundation – Reach Programme funding towards staff salaries.

Tailored Talks – funded to 31st 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.

Group Activities includes the Social Club for Young People which received funding from a number of funders including Dr Guthrie's Association. Also included in Group activities, donations from the Agnes Hunter Trust and D'Oyly Carte Charitable Trust supporting our Creative Therapies and Garden Group respectively.

Funding from Foundation Scotland's Response, Recovery & Resilience programme to support the continuation of Art at home during lockdown.

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 2021

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

£206 was transferred from general funds to meet the shortfall of income on the Carers' project.

£1,794 was transferred to the Fixed Asset fund, following purchase of two staff laptops, satisfying the conditions of the grant award.

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 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

EDINBURGH HEADWAY GROUP
Notes to the Financial Statements - continued
For the year ended 31 March 2021

13. Analysis of net assets between funds	Restricted Funds	Unrestricted Fund	Designated Fund	Total Funds
Current Year	£	£	£	£
Balances at 31 March 2021	34,553	168,065	704,363	906,981
Represented by:				
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
Analysis of net assets between funds	Restricted Funds	Unrestricted Fund	Designated Fund	Total Funds
Previous Year	£	£	£	£
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

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 (2020: 10).

15. Indemnity Insurance

The Group arranged indemnity insurance cover in respect of the Directors, employees and volunteers at a cost of £332 (2020- £320).

EDINBURGH HEADWAY GROUP
Notes to the Financial Statements - continued
For the year ended 31 March 2021

16. Operating Lease Commitments

	2021	2021	2020	2020
	Land &	Other	Land &	Other
	Buildings		Buildings	
	£	£	£	£
Expiring:				
Within one year	30,000	264	30,000	634
Within one to five years	120,000	-	120,000	264
In greater than five years	218,750	-	248,750	-
	<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 £36,816 (2020: £9,204) from Thompson's Solicitors Scotland, a partnership in which Stewart White is Senior Associate.