

Heads Together (SCIO)

Annual Report and Financial Statements
for the Year Ended 6 December 2017

Deans Accountants And Business Advisors Ltd
27 North Bridge Street
Hawick
Borders
TD9 9BD

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Reference and Administrative Details

Trustees	S Turnbull J Jolly C Clarkson J Elliot
Principal Office	3 Dovemount Place Hawick Scottish Borders TD9 8AZ
Charity Registration Number	42775
Independent Examiner	Deans Accountants And Business Advisors Ltd 27 North Bridge Street Hawick Borders TD9 9BD

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 6 December 2017.

Objectives and activities

Objects and aims

Heads Together support sufferers and the families of sufferers of traumatic head and brain injuries. The provision of recreational facilities, or the organisation of recreational activities, with the objective of improving the conditions of life for the persons for whom the facilities or activities are primarily intended. The relief of those in need by reason of age, ill health, disability, financial hardship or other disadvantage.

Objectives, strategies and activities

Heads Together support their clients and their families to help them have a better life despite their injuries and to advise them on the welfare benefits available to them.

Achievements and performance

Heads Together have managed to get several people who would not have otherwise left their home to socialise with other people, including with members of Heads Together association.

The charity provides 25 people every week with activities including arts and crafts, a choir, speech therapy and general advice.

Heads Together have organised a number of day trips and events for their clients and carers. They have this year invested in a mini bus which will make these trips easier in the future.

The charity continue to help disabled people from all over the UK with affordable respite at their fantastic wheelchair friendly caravan.

Heads Together have established office facilities which provide opportunities for their clients to participate in various arts and crafts activities and other musical events.

All workers at the charity are volunteers.

Financial review

Policy on reserves

To retain positive reserves as reflected by its cash at bank and in hand.

Structure, governance and management

Nature of governing document

The charity is a Scottish Charitable Incorporated Organisation (SCIO) and as such is governed by its constitution.

Recruitment and appointment of trustees

Trustees are elected at the Annual General Meeting.

Trustees' Report

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the applicable Charities Accounts (Scotland) Regulations 2006, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 21 June 2018 and signed on its behalf by:

.....
S Turnbull
Trustee

Independent Examiner's Report to the trustees of Heads Together (SCIO)

I report on the accounts of the charity for the year ended 6 December 2017 which are set out on pages 5 to 8.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Accounts Regulations does not apply.

It is my responsibility to:

- examine the accounts as required under section 44(1)(c) of the Act;
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 44(1)(a) of the 2005 Act; and
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

David Campbell
CA

27 North Bridge Street
Hawick
Borders
TD9 9BD

Date: 22 June 2018

Statement of Financial Activities for the Year Ended 6 December 2017

	Note	Unrestricted funds General £	Restricted funds £	Total 2017 £
Income and Endowments from:				
Donations and legacies		45,597	-	45,597
Charitable activities		-	3,590	3,590
Other income		300	-	300
Total Income		45,897	3,590	49,487
Expenditure on:				
Raising funds		(23,145)	(5,312)	(28,457)
Other expenditure		(312)	-	(312)
Total Expenditure		(23,457)	(5,312)	(28,769)
Net movement in funds		22,440	(1,722)	20,718
Reconciliation of funds				
Total funds brought forward		40,527	10,025	50,552
Total funds carried forward	4	62,967	8,303	71,270
		Unrestricted funds	Restricted funds	Total
	Note	General £	funds £	2016 £
Income and Endowments from:				
Donations and legacies		35,861	-	35,861
Charitable activities		1,500	3,065	4,565
Other income		4,584	-	4,584
Total Income		41,945	3,065	45,010
Expenditure on:				
Raising funds		(13,080)	(5,114)	(18,194)
Other expenditure		(300)	-	(300)
Total Expenditure		(13,380)	(5,114)	(18,494)
Net movement in funds		28,565	(2,049)	26,516
Reconciliation of funds				
Total funds brought forward		11,962	12,074	24,036
Total funds carried forward	4	40,527	10,025	50,552

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

(Registration number: 42775)
Balance Sheet as at 6 December 2017

	Note	2017 £	2016 £
Fixed assets			
Tangible assets		27,367	-
Current assets			
Cash at bank and in hand		43,816	50,552
Net assets		<u>71,183</u>	<u>50,552</u>
Funds of the charity:			
Restricted funds		8,303	10,025
Unrestricted income funds			
Unrestricted funds		62,967	40,527
Total funds	4	<u>71,270</u>	<u>50,552</u>

The financial statements on pages 5 to 8 were approved by the trustees, and authorised for issue on 21 June 2018 and signed on their behalf by:

.....
S Turnbull
Trustee

Notes to the Financial Statements for the Year Ended 6 December 2017

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Heads Together (SCIO) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Expenditure

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

Raising funds

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

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Cash and cash equivalents

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

Notes to the Financial Statements for the Year Ended 6 December 2017

Fund structure

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

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

2 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

£552.85 (2016: £1310.94) of expenses were reimbursed to trustees during the year.

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

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

3 Taxation

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

4 Funds

	Balance at 7 December 2016 £	Incoming resources £	Resources expended £	Balance at 6 December 2017 £
Unrestricted funds				
General	(40,527)	(45,897)	23,457	(62,967)
Restricted funds	<u>(10,025)</u>	<u>(3,590)</u>	<u>5,312</u>	<u>(8,303)</u>
Total funds	<u><u>(50,552)</u></u>	<u><u>(49,487)</u></u>	<u><u>28,769</u></u>	<u><u>(71,270)</u></u>

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

The caravan fund - this is for the provision of a caravan for affordable holidays/respite for clients and their carers, situated in Berwick upon Tweed.

The arts and crafts fund - this is set up with specific funding for the provision of arts and crafts activities for clients.

5 Related party transactions

There were no related party transactions in the year.