Company no. 04699611
Charity no. 1097407

Headway Somerset

Report and Unaudited Financial Statements

31 December 2025

Headway Somerset

Reference and administrative details

For the year ended 31 December 2025

Company number	04699611
Charity number	1097407
Registered office	Clarke Willmott LLP Blackbrook Gate Blackbrook Park Avenue Taunton Somerset TA1 2PG
Trustees	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows: Gloria Clark Rachel Cole Lee Hart Julie Jones — Appointed 27 February 2025, resigned 26 August 2025 Timothy Jones Kevin Mellor Alyson Norman Martin Pettingell Claire Stoneman Ian Topping
Chief executive officer	Julie Jones
Bankers	HSBC Bank plc 1 Middle Street Yeovil Somerset BA20 1LR
Independent examiners	Godfrey Wilson Limited Chartered accountants and statutory auditors 2nd Floor – South One Castle Park Tower Hill Bristol BS2 0JA

Headway Somerset

Report of the trustees

For the year ended 31 December 2025

The trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31 December 2025.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

Vision and objectives

The vision of Headway Somerset is to improve the quality of life for everyone with an acquired brain injury together with their families and supporters living in the county of Somerset. This is achieved by directly providing high quality, flexible, expert information, rehabilitation and support services. The vision and objectives of the charity were reviewed in 2022, and the strategy will be reviewed in 2026.

Headway Somerset assists individuals impacted by acquired brain injury through:

- Hospital Liaison: an early intervention programme for newly diagnosed acquired brain injury (ABI) patients, families and supporters guiding them through the immediate hospital and discharge phase of their recovery journey;
- Wellbeing Centres: group based activities that aid social, cognitive, physical and emotional health are provided at four locations across Somerset on different days throughout the week;
- Enablement and Specialist Rehabilitation Outreach: one-to-one rehabilitation focused on assisting individuals to achieve personal goals, increase their independence and quality of life;
- Talking Headway Telephone Helpline: available Monday to Friday 10am till 4pm and providing an essential emotional and practical lifeline for everyone impacted by ABI;
- 'Living with ABI' Education and Peer Support Groups: regular events bringing together people with similar lived experience to learn more about ABI, strategies and techniques to aid recovery and assist each other; and
- Influencing & Partnership Development: raising awareness and understanding of acquired brain injury across Somerset and collaborating to create positive change.

Thanks to donations and grants we were able to provide the majority of our services free of charge to beneficiaries, excluding our Wellbeing Centres and Rehabilitation Outreach which can be purchased through Adult Social Care, Direct Payments or Self-Funding.

Benefits delivered to users of our services in 2025

We are immensely proud of the progress we have made towards our objectives.

Wellbeing Centres and outreach work helped 49 attendees on a weekly basis throughout the year, Hospital liaison provided guidance and support to 297 patients, families and supporters and Education and development programmes reached a further 328 individuals.

We have directly reached and assisted 1,856 people through the year though our telephone and email helplines.

Beyond this, we know our charity will have made a positive difference to the lives of many more people who we may never directly work with. For example, those accessing our website or receiving help from a professional who attended our training.

Our annual satisfaction survey evidences the positive impact we have on people's lives:

- **97%** said the support we provided had helped improve their confidence.
- **88%** said our support had helped improve their coping skills.
- **90%** said their quality of life and sense of wellbeing had improved thanks to our support.

Raising awareness and understanding of ABI within the community, and empowering people through the provision of specialist information and education remain central to our service provision.

We have continued to deliver our 'Living with ABI' Education Groups, providing survivors and their supporters much needed understanding about how the brain works, how injuries impact functioning, and tips and tools to aid their recovery journey, improve coping skills, and quality of life. We have also worked closely with Village Agents, linking with their Talking Cafés network across a big geography, to expand our reach to people in rural areas, and extended the opening hours of our Talking Headway Helpline to be more readily available when people need us.

We are still the only non-statutory organisation serving the needs of people affected by ABI who are experiencing increasingly challenging needs and personal circumstances. Demand for our support continues to rise, and it is essential that we carry on fighting passionately for lasting change to the systems that often unwittingly marginalise and disadvantage brain injury survivors and their families/supporters in Somerset.

Due to the changes within the NHS and the clustering of the ICBs, the work on NHS-led Community Neuro-Rehabilitation Review has been paused, however, we have continued to use our voice and credibility to influence lasting change to the health and social care system, and ensure that people impacted by ABI are meaningfully involved and listened to.

Public benefit

In planning and setting objectives the trustees have complied with the duty to have due regard to guidance published by the Charity Commission on public benefit. In particular, the trustees ensure that all of Headway Somerset's activities are aimed at improving the lives of the people who use its services and other people with acquired brain injury in Somerset. Headway Somerset does not undertake any trading activities.

Financial review

Total incoming resources were £250,957 (2024: £373,311). Despite the fall in revenue, expenditure of £295,655 (2024: £290,256) allowed a broadly similar range of services to the prior year to be maintained.

Total funds at 31 December 2025 stand at £225,284 (2024: £269,982) of which £50,269 (2024: £104,549) are restricted. The trustees of Headway Somerset review the reserves policy each year. Unrestricted general reserves are needed to provide funding to enable the charity to operate in a flexible manner as well as to invest in the infrastructure and core administration of the organisation. The trustees consider it prudent to hold unrestricted general reserves of a minimum of six months operating costs (£142,000). At the year-end, general funds stood at £175,015 (2024: £165,433), which is in accordance with our policy. The level of unrestricted reserves is monitored at the trustee meetings held through the year.

Headway Somerset are extremely grateful for the support of our commissioners and grant funders including, Somerset County Council, Somerset Integrated Care Board, the National Lottery Community Fund, Henry Smith Charity, Garfield Weston and the many individuals and groups who have donated through the year and we are actively seeking further grant income.

After making the required enquiries, the trustees of Headway Somerset have a reasonable expectation that the charity has adequate resources available to it to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies to the financial statements.

Structure, governance and management

Headway Somerset is an independent registered charity, registered number 1097407, and also a company limited by guarantee, registered number 04699611 (England and Wales). Headway Somerset is governed by its memorandum and articles of association. Headway Somerset is affiliated to Headway, the brain injury association, charity number 1025852.

The trustees of Headway Somerset are empowered to appoint new trustees from time to time as required. Headway Somerset seeks to recruit people with a wide range of skills, knowledge and experience to bring to the governance of the organisation and to match the changing needs of the charity. Trustees are formally appointed at meetings. A trustee pack and induction is available to all new trustees. Training on all aspects of acquired brain injury is provided. Trustees receive annual safeguarding training. Headway Somerset trustees are required to disclose all relevant interests and register them and, in accordance with the charity's policy, withdraw from decisions where a conflict of interest arises or might be perceived to arise. All trustees of Headway Somerset give their time freely and no remuneration was paid in the year.

Headway Somerset has ten trustees and the board meets six times a year. Additional meetings may be held as required. There is also a Finance Committee which is chaired by the treasurer. Whilst the trustees have ultimate responsibility for the governance of the charity, the day to day management of the charity is the responsibility of the Chief Executive Officer, Julie Jones. Headway Somerset has a Staff Pay Policy and staff remuneration is reviewed by the Finance Sub-Committee in December each year.

The trustees have assessed the major risks to which Headway Somerset is exposed and this is recorded in a Risk Register. The Risk Register is updated and is presented three times a year at trustee meetings.

Headway Somerset does not use external paid fundraising personnel or organisations. All personal information collected by Headway Somerset during fundraising activity is confidential and will not be disclosed to any third party. No one employed by Headway Somerset or volunteering on behalf of Headway Somerset will accept commission or bonuses for fundraising activities on behalf of the organisation.

Statement of responsibilities of the trustees

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those 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 accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice 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 operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006. 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 trustees 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.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Independent examiners

Godfrey Wilson Limited were re-appointed as independent examiners to the charitable company during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 28 July 2026 and signed on their behalf by



Alyson Norman - Chair

Independent examiner's report

To the trustees of

Headway Somerset

I report to the trustees on my examination of the accounts of Headway Somerset (the charitable company) for the year ended 31 December 2025, which are set out on pages 7 to 21.

Responsibilities and basis of report
As trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement
Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

(1) accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
(2) the accounts do not accord with those records; or
(3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
(4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

William Guy Blake

Date: 30 July 2026
William Guy Blake ACA
Member of the ICAEW
Godfrey Wilson Limited
Chartered accountants and statutory auditors
2nd Floor – South
One Castle Park
Tower Hill
Bristol
BS2 0JA

Headway Somerset

Statement of financial activities *(incorporating an income and expenditure account)*

For the year ended 31 December 2025

	Note	Restricted £	Unrestricted £	**2025 Total £**	2024 Total £
Income from:					
Donations	3	-	14,764	**14,764**	22,253
Charitable activities	4	67,820	160,894	**228,714**	342,079
Other trading activities		-	-	**-**	3,167
Investments		-	7,479	**7,479**	5,812
Total income		67,820	183,137	**250,957**	373,311
Expenditure on:					
Raising funds		-	19,405	**19,405**	30,239
Charitable activities		122,100	154,150	**276,250**	260,017
Total expenditure	6	122,100	173,555	**295,655**	290,256
Net income / (expenditure) and net movement in funds	7	(54,280)	9,582	**(44,698)**	83,055
Reconciliation of funds:					
Total funds brought forward		104,549	165,433	**269,982**	186,927
Total funds carried forward		50,269	175,015	**225,284**	269,982

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 15 to the accounts.

Headway Somerset

Balance sheet

As at 31 December 2025

	Note	£	2025 £	2024 £
Fixed assets				
Tangible assets	10		**1,436**	1,856
Current assets				
Debtors	11	**1,978**		30,569
Current asset investments	12	**176,172**		176,898
Cash at bank and in hand		**56,216**		70,396
		234,366		277,863
Liabilities				
Creditors: amounts falling due within 1 year	13	**(10,518)**		(9,737)
Net current assets			**223,848**	268,126
Net assets	14		**225,284**	269,982
Funds	15			
Restricted funds			**50,269**	104,549
Unrestricted funds				
Designated funds			**-**	25,000
General funds			**175,015**	140,433
Total charity funds			**225,284**	269,982

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

(i) ensuring that the Company keeps proper accounting records which comply with section 386 of the Act; and

(ii) preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 28 July 2026 and signed on their behalf by

Ian Topping

Ian Topping - Treasurer

1. Accounting policies

a) General information and basis of preparation

Headway Somerset is a charitable company limited by guarantee registered in England and Wales. The registered office address is Clarke Willmott LLP, Blackbrook Gate, Blackbrook Park Avenue , Taunton, Somerset, TA1 2PG.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Headway Somerset 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 note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves and confirmed future funding. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised. On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

1. Accounting policies (continued)

f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g) Expenditure and irrecoverable VAT

Expenditure 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.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the basis of staff costs:

	2025	2024
Raising funds	7.0%	11.3%
Charitable activities	93.0%	88.7%

i) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Computer equipment	33% straight line
Office equipment	33% straight line
Fixtures & fittings	15% reducing balance

Items of equipment are capitalised where the purchase price exceeds £500.

j) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

k) Current asset investments

Current asset investments consist of cash held on deposit in interest bearing accounts which is held for investment purposes rather than to meet short term cash commitments as they fall due.

l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1. Accounting policies (continued)

m) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

o) Operating leases

Rentals paid under operating leases are charged to the statement of financial activities as they fall due.

p) Pension costs

The charity operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

q) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key source of estimation uncertainty that has a significant effect on the amounts recognised in the financial statements is depreciation, as detailed in note 1(i).

2. Prior period comparatives - statement of financial activities

	Restricted £	Unrestricted £	2024 Total £
Income from:			
Donations	-	22,253	22,253
Charitable activities	172,023	170,056	342,079
Other trading activities	-	3,167	3,167
Investments	-	5,812	5,812
Total income	172,023	201,288	373,311
Expenditure on:			
Raising funds	-	30,239	30,239
Charitable activities	118,706	141,311	260,017
Total expenditure	118,706	171,550	290,256
Net income / (expenditure) and net movement in funds	53,317	29,738	83,055

3. Income from donations

	Restricted £	Unrestricted £	**2025 Total £**	2024 Total £
Donations from individuals	-	2,053	**2,053**	10,948
Community donations	-	12,243	**12,243**	9,350
Gift aid reclaimed	-	228	**228**	1,675
Friends scheme	-	240	**240**	280
Total income from donations	-	14,764	**14,764**	22,253

All income from donations during the prior year was unrestricted.

4. Income from charitable activities

	Restricted £	Unrestricted £	2025 Total £
Grants received			
The Henry Smith Charity	61,320	-	**61,320**
The Medlock Charity	3,000	-	**3,000**
Taunton Town Council	2,500	-	**2,500**
Ground Work UK	1,000	-	**1,000**
Other income from charitable activities			
Somerset Social Services	-	139,317	**139,317**
Client fees	-	21,577	**21,577**
Total income from charitable activities	67,820	160,894	**228,714**

Prior period comparative

	Restricted £	Unrestricted £	Restated 2024 Total £
Grants received			
The National Lottery Community Fund	18,373	-	18,373
The Henry Smith Charity	55,150	-	55,150
Garfield Weston	-	25,000	25,000
Somerset Community Grant	2,500	-	2,500
Somerset Council Acquired Brain Injury Grant	95,000	-	95,000
The Norman Family Trust	1,000	-	1,000
Other income from charitable activities			
Somerset Social Services	-	125,515	125,515
Client fees	-	19,541	19,541
Total income from charitable activities	172,023	170,056	342,079

Prior period income from charitable activites has been restated to correct the split between other income from Somerset Social Services and Client fees. There is no impact to total income from charitable activities.

5. Government grants

The charitable company received government grants from Taunton Town Council of £2,500 to fund charitable activities (2024: National Lottery Community Fund and Somerset Council). The total value of such grants in the period ending 31 December 2025 was £2,500 (2024: £113,373). There are no unfulfilled conditions or contingencies attaching to these grants.

6. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	**2025 Total £**
Staff costs (note 8)	15,389	203,584	21,874	**240,847**
Premises costs	-	15,845	4,748	**20,593**
Accountancy and professional fees	-	-	15,711	**15,711**
Travel and subsistence	-	6,876	418	**7,294**
Office and admin costs	-	418	5,809	**6,227**
Insurance	-	-	2,614	**2,614**
Telephone and internet	-	-	1,502	**1,502**
Event costs	272	-	-	**272**
Advertising and marketing	-	-	175	**175**
Depreciation	-	-	420	**420**
Sub-total	15,661	226,723	53,271	**295,655**
Allocation of support and governance costs	3,744	49,527	(53,271)	-
Total expenditure	**19,405**	**276,250**	**-**	**295,655**

Governance costs were £2,520 (2024: £2,280).

6. Total expenditure (continued)

Prior period comparative

	Raising funds £	Charitable activities £	Support and governance costs £	2024 Total £
Staff costs (note 8)	22,036	172,556	40,476	235,068
Premises costs	-	15,805	8,381	24,186
Accountancy and professional fees	-	-	12,195	12,195
Travel and subsistence	-	6,555	-	6,555
Office and admin costs	-	868	5,824	6,692
Insurance	-	-	2,273	2,273
Telephone and internet	-	-	2,152	2,152
Advertising and marketing	-	-	472	472
Printing, postage and stationery	-	-	109	109
Tuition and training	-	-	178	178
Depreciation	-	-	376	376
Sub-total	22,036	195,784	72,436	290,256
Allocation of support and governance costs	8,203	64,233	(72,436)	-
Total expenditure	30,239	260,017	-	290,256

7. Net movement in funds

This is stated after charging:

	2025	2024
	£	£
Loss on disposal of fixed assets	**-**	253
Depreciation	**420**	376
Operating lease payments	**3,450**	3,450
Trustees' reimbursed expenses	**Nil**	Nil
Trustees' remuneration	**Nil**	Nil
Independent examiner's remuneration (excluding VAT)	**2,100**	1,900

8. Staff costs and numbers

Staff costs were as follows:

	2025	2024
	£	£
Salaries and wages	**225,021**	221,288
Social security costs	**12,067**	9,693
Pension costs	**3,759**	4,087
	240,847	235,068

No employee earned more than £60,000 during the current or prior period.

The key management personnel of the charitable company comprise the trustees and the Chief Executive Officer. The total employee benefits of the key management personnel were £46,957 (2024: £50,665).

	2025	2024
	No.	No.
Average head count	**13**	13

9. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

10. Tangible fixed assets

	Computer equipment £	Office equipment £	Fixtures and fittings £	**Total £**
Cost				
At 1 January 2025	20,271	670	7,503	**28,444**
Additions in year	-	-	-	**-**
Disposals in year	-	(670)	-	**(670)**
At 31 December 2025	**20,271**	**-**	**7,503**	**27,774**
Depreciation				
At 1 January 2025	19,642	670	6,276	**26,588**
Charge for the year	236	-	184	**420**
On disposals	-	(670)	-	**(670)**
At 31 December 2025	**19,878**	**-**	**6,460**	**26,338**
Net book value				
At 31 December 2025	**393**	**-**	**1,043**	**1,436**
At 31 December 2024	629	-	1,227	1,856

11. Debtors

	2025 £	2024 £
Accrued income	**668**	26,005
Trade debtors	**1,310**	2,361
Prepayments	**-**	2,203
	1,978	30,569

12. Current asset investments

	2025 £	2024 £
Cash held on deposit	**176,172**	176,898

13. Creditors : amounts due within 1 year

	2025	2024
	£	£
Accruals	**4,882**	3,346
Other taxation and social security	**3,893**	3,257
Trade creditors	**1,107**	2,345
Other creditors	**636**	789
	10,518	9,737

14. Analysis of net assets between funds

	Restricted funds	Designated funds	General funds	**Total funds**
	£	£	£	**£**
Tangible fixed assets	-	-	1,436	**1,436**
Current assets	50,269	-	184,097	**234,366**
Current liabilities	-	-	(10,518)	**(10,518)**
Net assets at 31 December 2025	**50,269**	**-**	**175,015**	**225,284**

Prior period comparative	Restricted funds	Designated funds	General funds	Total funds
	£	£	£	£
Tangible fixed assets	-	-	1,856	1,856
Current assets	104,549	25,000	148,314	277,863
Current liabilities	-	-	(9,737)	(9,737)
Net assets at 31 December 2024	104,549	25,000	140,433	269,982

15. Movements in funds

	At 1 January 2025 £	Income £	Expenditure £	Transfers between funds £	**At 31 December 2025 £**
Restricted funds					
The Medlock Charity	-	3,000	-	-	**3,000**
The Henry Smith Charity	30,804	61,320	(47,355)	-	**44,769**
Somerset Community Foundation	2,320	-	(2,320)	-	**-**
Somerset Activity & Sports Partnership Part 2	165	-	(165)	-	**-**
Clark Foundation	10	-	(10)	-	**-**
Somerset Council Acquired Brain Injury Grant	71,250	-	(71,250)	-	**-**
Taunton Town Council	-	2,500	-	-	**2,500**
Ground Work UK	-	1,000	(1,000)	-	**-**
Total restricted funds	104,549	67,820	(122,100)	-	**50,269**
Unrestricted funds					
Designated funds:					
Garfield Weston	25,000	-	(30,397)	5,397	**-**
Total designated funds	25,000	-	(30,397)	5,397	**-**
General funds	140,433	183,137	(143,158)	(5,397)	**175,015**
Total unrestricted funds	165,433	183,137	(173,555)	-	**175,015**
Total funds	**269,982**	**250,957**	**(295,655)**	**-**	**225,284**

15. Movements in funds (continued)

Prior period comparative	At 1 January 2024 £	Income £	Expenditure £	Transfers between funds £	At 31 December 2024 £
Restricted funds					
The National Lottery Community Fund	26,616	18,373	(44,989)	-	-
The Henry Smith Charity	23,996	55,150	(48,342)	-	30,804
Somerset Community Foundation	445	2,500	(625)	-	2,320
Somerset Activity & Sports Partnership Part 2	165	-	-	-	165
Clark Foundation	10	-	-	-	10
Somerset Council Acquired Brain Injury Grant	-	95,000	(23,750)	-	71,250
The Norman Family Trust	-	1,000	(1,000)	-	-
Total restricted funds	51,232	172,023	(118,706)	-	104,549
Unrestricted funds					
Designated funds:					
Garfield Weston	25,000	25,000	(25,000)	-	25,000
Total designated funds	25,000	25,000	(25,000)	-	25,000
General funds	110,695	176,288	(146,550)	-	140,433
Total unrestricted funds	135,695	201,288	(171,550)	-	165,433
Total funds	186,927	373,311	(290,256)	-	269,982

Purposes of restricted funds

The Medlock Charity
Funds for supporting hospital liaison service for families and supporters.

The Henry Smith Charity
Funds for a new project providing help to people at a time of crisis through education awareness, peer networks and rehabilitation assistance.

Somerset Community Foundation
Funds towards the Talking Headway Helpline, reducing mental ill health, loneliness and isolation of adults with acquired brain injury in Somerset.

Somerset Activity & Sports Partnership Part 2
Funds for sports equipment and rehab staff.

15. Movements in funds (continued)

Purposes of restricted funds (continued)

Clark Foundation
Funds to contribute to the costs of a sensory garden.

Somerset Council Acquired Brain Injury Grant
Funds to support the development of Headway Somerset's community offer to people affected by acquired brain injury.

Taunton Town Council
Funds towards putting on an event.

Ground Work UK
Funds to support the Talking Headway helpline.

Purposes of designated funds

Garfield Weston
Core funding to support Headway Somerset in adapting to significant changes in the local NHS and social care commissioning environment, engage with the work on a proposed new neuro-rehabilitation service in Somerset and listen and respond to the needs of people living with ABI and their families.

16. Operating lease commitments

The charity had operating leases at the year end with total future minimum lease payments as follows:

	2025	2024
	£	£
Amount falling due:		
Within 1 year	**1,725**	1,725
Within 1 - 5 years	**-**	-
	1,725	1,725

17. Related party transactions

There were no related party transactions during the current or prior period.