

Company registration number: 0936855  
Charity number: 256751

ANNUAL REPORT AND FINANCIAL  
STATEMENTS  
FOR THE YEAR ENDED  
31 DECEMBER 2021

NATIONAL BACK PAIN  
ASSOCIATION  
(A company limited by  
guarantee)

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# NATIONAL BACK PAIN ASSOCIATION

## (A company limited by guarantee)

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### CONTENTS

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	Page
Reference and administrative details of the Charity, its Trustees and advisers	1
Chairman’s statement	2 - 3
Trustees' report	4 - 6
Independent examiner’s report	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 - 19

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# NATIONAL BACK PAIN ASSOCIATION

## (A company limited by guarantee)

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### REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2021

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#### **Trustees**

Mr E Swanton, Chair  
Dr B R Hammond PhD (resigned 16 December 2021)  
Ms A Thomson MBE (resigned 16 December 2021)  
Professor J C T Fairbank  
Mr E C Barnes  
Mr L Gooblar (resigned 3 August 2021)  
Mr B Chatterjee (appointed 25 March 2021)

#### **Company registered number**

0936855

#### **Charity registered number**

256751

#### **Registered office**

29 Bridge Street, Hitchin, Hertfordshire, SG5 2DF

#### **Accountants**

Menzies LLP, Centrum House, 36 Station Road, Egham, Surrey, TW20 9LF

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# NATIONAL BACK PAIN ASSOCIATION

## (A company limited by guarantee)

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### CHAIRMAN'S STATEMENT

#### FOR THE YEAR ENDED 31 DECEMBER 2021

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The chairman presents his statement for the year.

2021 continued to be a challenging year for BackCare but the Trustees put in place measures to secure the long-term future of the charity. These measures were implemented without compromising the efforts that we make to support those living with back pain regardless of cause, while continuing to help prevent avoidable back injury through education and information resources and, finally, maintaining our continued commitment to aid research projects aimed at identifying causes and solutions.

Along with many other organisations, we quickly adapted to the new norm with different approaches and indeed remote working led to cost saving measures for BackCare that will carry on long into the future. During 2021, we have acquired premises on a pro bono basis in two new locations and with the prospect of rising rent on our existing small Head Office space, the Trustees accepted the offer to move from Surrey and we now have satellite offices in Hitchin and Bradford. We hope to add a third satellite office in Scotland in 2022. With tried and tested, remote working we were able to reduce our staff base and reliance on independent consultants. On the advice of our Associate Director, we opted to take more advantage of volunteer resource, which has proved most successful.

As the UK slowly got back to 'work', our Branches were able to begin redelivering important therapy sessions. It was a time when employers were seeking support for their workers (many of whom had been faced with make-shift and haphazard working arrangements) and more people, unable to seek face-to-face medical appointments, were calling on our help. As a result, we took more enquiries and delivered the most successful BackCare Awareness Week ever in 2021 with over 500,000 people having direct access to our information resources providing information on avoiding back injury while 'working from home', 'studying at home' and 'spending more time at home'.

During 2021 BackCare focused on

- HOP7, to ensure inclusion of important information related to the handling of people in a pandemic, to be published in 2022
- Ensuring those needing our support by telephone/email were assisted
- Obtaining start-up funds to deliver regional Help Lines which will be operational from 2022/23
- Supporting our Branches
- Making BackCare Awareness Week 2021 our most successful Awareness Week, to date
- TalkBack, the only magazine specifically focused on spinal health

Whilst cost saving measures were introduced, the Trustees are aware of the continued need to raise valuable funds. With one in three people living with back pain at some point of their lives and back injury one of the largest causes of lost work days in the UK today, there is both much demand and much need for BackCare's work.

During 2021 we raised funds from Trusts and Foundations and some £25,000 from the London Marathon, our largest event of the year. Like all charities, uncertainty meant that we were unable to host other events. However, we have made it our priority to make others aware of the difference a legacy can make to a charity such as ours and are committed to continuing raising awareness in the future. Whilst our income for YE21 was below expenditure, this overspend happened knowingly and was directly related to strong cashflow, the result of a legacy of £60k that was received in this financial year but was attributed to YE 2020 (being the year we were advised of the benefit).

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# NATIONAL BACK PAIN ASSOCIATION

## (A company limited by guarantee)

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### CHAIRMAN'S STATEMENT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2021

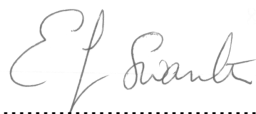
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We are a small but agile team. Our day-to-day operations continue to be led by a charity Director, with many years of experience working with charities of our size. We have a Trustee base of four, which is proportional to the size of our charity and I would like to thank Dr Bob Chatterjee for joining us as a Trustee this year who sits alongside myself, Professor Jeremy Fairbank and Eddie Barnes, as Trustees. I would also like to take this opportunity to thank our outgoing Trustees, Ann Thomson (MBE), Len Gooblar, and Dr Brian Hammond, who have all dedicated many years of committed service as Trustees to BackCare and, like all our Trustees, without their support over the years we wouldn't have been able to sustain our service. On that note, Ann continues to support us as minute taker at our Trustee meetings and Brian has taken up the position of Vice President.

As Chair, I am pleased with the progress that we have made on our charitable purpose in the most difficult of landscapes and am committed to supporting the charity over the coming years to improve sustainable income streams and increase our impact on both those living with back pain, and in the prevention of avoidable back injury. We will continue to develop our membership base, produce TalkBack, build new Branches whilst supporting existing ones, develop regional helplines, aid research projects, host BackCare Awareness Week, update our Handling of People publication and continue to assist healthcare professionals and the public alike, in all things spine health related.

The Trustees will set our priorities, but we will continue to seek ideas from back pain sufferers, staff, and professionals alike, to continue our work, as ever, and be the 'go to' organisation for back pain solutions.

I look forward to presenting the report for 2022 in next year's annual report.



.....  
Eamonn Swanton, Chairman

Date: 29/9/2022

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# NATIONAL BACK PAIN ASSOCIATION

## (A company limited by guarantee)

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### TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2021

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The Board of Trustees presents its report with the financial statements of the Charity for the year ended 31 December 2021.

#### **GOVERNING INSTRUMENT:**

The Charity is a company limited by guarantee. It was incorporated on 7th August 1968 and is governed by its Memorandum and Articles of Association.

#### **PRINCIPAL ACTIVITY:**

BackCare (registered as the National Back Pain Association) is a Registered Charity under the Charities Act 1993, established to carry out and promote research into the causes, cure and prevention of illness, complaints and disorders in, or associated with the back of the body and other allied conditions, and to publish and make available the results of such research; and the relief of persons who suffer such conditions; and the advancement of education of the public concerning such conditions.

#### **VISION:**

To reduce the impact of back pain on society.

#### **AIMS:**

1. Making a difference to the lives of people with back pain:  
To be an independent source of information about the causes, treatments and management of back pain
2. Preventing back pain, where possible:  
To promote best practice in the diagnosis, treatment and management of back pain
3. Working with carers, employers, and families etc to reduce the detrimental effects of back pain:  
To prevent incapacity from back pain

#### **OBJECTIVES:**

1. To produce authoritative and accessible information (evidence-based wherever possible).
2. To support people living with back pain through a helpline service.
3. To fund research into preventing incapacity and promoting best practice.
4. To work with health professionals, employers, trade unions, government departments and statutory bodies to improve access to information, advice and treatment.
5. To campaign on behalf of people with back pain through the media and representation on government working parties, appropriate NGOs, etc.
6. To support local branches with information, campaigning materials, web pages and insurance (but does not include the provision of Therapies).

#### **ORGANISATIONAL AND DECISION-MAKING STRUCTURE:**

BackCare is governed by the Board of Trustees. The Trustees meet at least four times a year to discharge their responsibilities.

#### **CURRENT APPOINTED TRUSTEES:**

Dr Brian Hammond PhD (resigned 16 December 2021)  
Eddie Barnes  
Professor Jeremy Fairbank  
Leonard Gooblar (resigned 3 August 2021)  
Ann Thomson MBE (resigned 16 December 2021)  
Eamonn Swanton  
Bob Chatterjee (appointed 25 March 2021)

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# NATIONAL BACK PAIN ASSOCIATION

## (A company limited by guarantee)

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### TRUSTEES' REPORT (CONTINUED)

#### FOR THE YEAR ENDED 31 DECEMBER 2021

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#### **TRUSTEE RECRUITMENT AND APPOINTMENT:**

The number of Trustees and makeup of the board is discussed at Trustee board meetings. Trustees may be recruited by asking the membership for volunteers or recommendations, by recommendations from existing Trustees or from individuals who have interacted with the charity and who the Trustees feel would be a good candidate. When a Trustee is proposed and is agreed by the board as a suitable candidate, a due diligence background check is performed before approaching the prospective Trustee to invite them to become a member of the board. The duties and legal obligations of a Trustee are explained/discussed along with any particulars of the role the Trustee is being asked to take up. If the candidate is in agreement this is put back to the board for a final vote before the Trustee is appointed.

#### **STATEMENT OF TRUSTEE'S RESPONSIBILITIES:**

Company law requires the Board of Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the Board of Trustees is required to:

- select suitable accounting policies and then apply them consistently.
- make judgments and estimates that are reasonable and prudent.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Board of Trustees is responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. It is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trustees are also responsible for identifying the major risks to which the charity is exposed and to review the systems, which have been established to mitigate those risks.

The Executive Committee recruits, monitors the performance of, advises and directs the charity. It deals with matters that require Trustee decision-making and maintains an overview of constitutional, legal, financial and operational matters to ensure BackCare's compliance with the requirements of the Charity Commission, Companies House and relevant legislation.

There are two nominated Trustees for matters regarding Research and Education and, who advise on an as needs basis. Day-to-day management of the charity is delegated to the Associate Director who reports directly to the Chair on a weekly basis, and who is also responsible to the Board of Trustees.

#### **RISK POLICY:**

A process for establishing systems to mitigate those found to be unacceptable, is in place. The Board of Trustees undertakes an annual review of risks.

#### **REVIEW OF PERFORMANCE:**

In 2021, BackCare benefitted from the efforts made in the previous year to prepare for the landscape post Pandemic. The Associate Director, Denise Logan Rose has made great progress in ensuring that our BackCare Awareness Week 2021 has resulted in being the most successful to date. Whilst much progress was made on compiling HOP7, there were further delays as a direct and indirect result of Covid 19 - new materials had to be created and existing ones amended which all led to significant delays. However, the Trustees saw this as a worthwhile exercise as our Handling of People publication is held up to be the gold standard in the handling of people within most everyday and emergency healthcare settings, something we want to ensure continues.

#### **FINANCIAL REVIEW:**

Whilst we report that expenditure was surplus to income by £50,000 during 2021, we did in fact receive £60,000 of legacy proceeds, that was recorded against YE20, the point that we were first made aware of the proceeds. With increased cashflow this enabled BackCare to extend charitable purpose during 2021, by £50,000, without negatively impacting

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# NATIONAL BACK PAIN ASSOCIATION

## (A company limited by guarantee)

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### TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2021

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cashflow.

On a like for like basis, we increased our income during YE21, as no sizeable legacies were recorded in this period, meaning that in real terms our income increased from £117k for YE20 to circa £150k YE21, post pandemic.

#### **RESERVES POLICY:**

We ended the year debt free. The Board is, nevertheless, focusing on building reserves to ensure the financial sustainability of the Charity.

Our policy has previously been to hold reserves equivalent to the annual salaries bill (not total operating funds). However, as funds in Branch Accounts are circa £50,000 at any one time, (and specifically for the use of Branch operations), it is prudent to add a further £50,000 to the normal reserves policy to account for this.

#### **GOING CONCERN:**

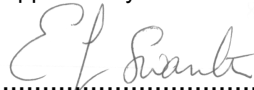
The Trustees are confident that, with the cost saving measures taken during 2021 and with the ongoing work of our Associate Director that the charity will be able to continue to accomplish great things in the years to come. We see Legacy income as an important part of this, and under the guidance of our Director much work is being done to ensure that we follow the lead of other charities in this area. We also continue with events such as the London Marathon, and receive grants from Trusts, Foundations and corporates to support our work. Therefore, it is the Trustees' opinion that the going concern basis of preparation of the accounts continues to be appropriate. Trustees are also responsible for identifying the major risks to which the charity is exposed and to review the systems, which have been established to mitigate those risks. There are two sub-committees, which report to the Board. The Executive Committee recruits, monitors the performance of, advises and directs the Associate Director: it deals with day-to-day matters that require Trustee decision-making; and maintains an overview of constitutional, legal, financial and operational matters to ensure BackCare's compliance with the requirements of the Charity Commission, Companies House and relevant legislation. The Research and Education Committees, assist where appropriate with all matters concerning research and education. Day-to-day management of the charity is delegated to the Associate Director, who reports directly to the Chair of Trustees and is further responsible to the Board of Trustees.

#### **INDEPENDENT EXAMINER:**

The independent examiner, Janice Matthews, of Menzies LLP who were first instructed in 2015, is being proposed for reappointment.

This report has been prepared in accordance with the special provisions of Part VII of the Companies Act 2006 relating to small companies.

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....  
**Mr E Swanton**

Chairman

Date: 29/9/2022



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# NATIONAL BACK PAIN ASSOCIATION

## (A company limited by guarantee)

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### INDEPENDENT EXAMINERS' REPORT

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#### Independent examiner's report to the Trustees of National Back Pain Association ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2021.

#### Responsibilities and basis of report

As the Trustees of the Charity (and 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 Charity 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 Charity's accounts 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

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

1. accounting records were not kept in respect of the Charity 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:   
Janice Matthews FCA

Dated: 30-Sep-2022

**Menzies LLP**  
Chartered Accountants  
Centrum House  
36 Station Road  
Egham  
Surrey  
TW20 9LF

# NATIONAL BACK PAIN ASSOCIATION

## (A company limited by guarantee)

### STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
<b>Income from:</b>					
Donations and legacies	3	41,047	9,750	50,797	102,437
Charitable activities	4	41,599	-	41,599	9,673
Other activities	5	47,679	-	47,679	57,834
Other income		10,333	-	10,333	7,874
<b>Total income</b>		<b>140,658</b>	<b>9,750</b>	<b>150,408</b>	<b>177,818</b>
<b>Expenditure on:</b>					
Raising funds	6	17,807	-	17,807	17,105
Charitable activities		173,546	-	173,546	135,716
<b>Total expenditure</b>		<b>191,353</b>	<b>-</b>	<b>191,353</b>	<b>152,821</b>
<b>Net movement in funds</b>		<b>(50,695)</b>	<b>9,750</b>	<b>(40,945)</b>	<b>24,997</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		191,606	30,809	222,415	197,418
Net movement in funds		(50,695)	9,750	(40,945)	24,997
<b>Total funds carried forward</b>		<b>140,911</b>	<b>40,559</b>	<b>181,470</b>	<b>222,415</b>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 10 to 19 form part of these financial statements.

# NATIONAL BACK PAIN ASSOCIATION

(A company limited by guarantee)  
REGISTERED NUMBER: 0936855

## BALANCE SHEET AS AT 31 DECEMBER 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Investments	12	1	1
		<u>1</u>	<u>1</u>
<b>Current assets</b>			
Stocks		7,000	7,000
Debtors	13	21,976	71,175
Cash at bank and in hand		164,903	161,296
		<u>193,879</u>	<u>239,471</u>
Creditors: amounts falling due within one year	14	(12,410)	(17,057)
<b>Net current assets</b>		<u>181,469</u>	<u>222,414</u>
<b>Total net assets</b>		<u><u>181,470</u></u>	<u><u>222,415</u></u>
<b>Charity funds</b>			
Restricted funds		40,559	30,809
Unrestricted funds		140,911	191,606
<b>Total funds</b>		<u><u>181,470</u></u>	<u><u>222,415</u></u>

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

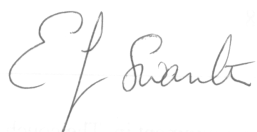
The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Mr E Swanton, Chair



Date: 29/9/2022

The notes on pages 10 to 19 form part of these financial statements.

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# NATIONAL BACK PAIN ASSOCIATION

## (A company limited by guarantee)

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

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#### 1. General information

National Back Pain Association is a private company limited by guarantee incorporated in England and Wales. The address of the registered office is disclosed on the company information page.

#### 2. Accounting policies

##### 2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

National Back Pain Association 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.

##### 2.2 Company status

The Charity is a private company limited by guarantee incorporated in England and Wales. The address of its registered office is disclosed on page 1.

The members of the company are the Trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

##### 2.3 Going concern

The Trustees are confident that, with the cost saving measures taken during 2021 and with the ongoing work of our Associate Director that the charity will be able to continue to accomplish great things in the years to come. We see Legacy income as an important part of this, and under the guidance of our Director much work is being done to ensure that we follow the lead of other charities in this area. We also continue with events such as the London Marathon, and receive grants from Trusts, Foundations and corporates to support our work. Therefore, it is the Trustees' opinion that the going concern basis of preparation of the accounts continues to be appropriate.

##### 2.4 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

##### 2.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

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# NATIONAL BACK PAIN ASSOCIATION

## (A company limited by guarantee)

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

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#### 2. Accounting policies (continued)

##### 2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Office equipment	- 15 - 33% on cost
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##### 2.7 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

Investments in subsidiaries are valued at cost less provision for impairment.

##### 2.8 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

##### 2.9 Debtors

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

##### 2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

##### 2.11 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 measured at amortised cost using the effective interest method.

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# NATIONAL BACK PAIN ASSOCIATION

## (A company limited by guarantee)

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

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#### **2. Accounting policies (continued)**

##### **2.12 Operating leases**

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

##### **2.13 Pensions**

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

##### **2.14 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

##### **2.15 Exemption from preparing consolidated financial statements**

The company, and its subsidiary, Back Care Trading Limited, qualify as small as set out in section 383 of the Companies Act 2006 and are considered eligible for the exemption to prepare consolidated accounts.

# NATIONAL BACK PAIN ASSOCIATION

## (A company limited by guarantee)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

#### 3. Income from donations and legacies

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations and legacies	13,352	9,750	<b>23,102</b>	84,745
Membership subscriptions	27,695	-	<b>27,695</b>	17,692
	<u>41,047</u>	<u>9,750</u>	<u><b>50,797</b></u>	<u>102,437</u>
<i>Total 2020</i>	<u>102,437</u>	<u>-</u>	<u>102,437</u>	

#### 4. Income from charitable activities

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Sale of publications and other items	41,599	<b>41,599</b>	9,673
	<u>9,673</u>	<u>9,673</u>	
<i>Total 2020</i>	<u>9,673</u>	<u>9,673</u>	

#### 5. Income from other activities

##### Income from fundraising events

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Fundraising events	31,016	<b>31,016</b>	33,402
Branch income	16,663	<b>16,663</b>	24,432
	<u>47,679</u>	<u><b>47,679</b></u>	<u>57,834</u>
<i>Total 2020</i>	<u>57,834</u>	<u>57,834</u>	

# NATIONAL BACK PAIN ASSOCIATION

## (A company limited by guarantee)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

#### 6. Expenditure on raising funds

##### Costs of raising voluntary income

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Fundraising expenses	15,307	<b>15,307</b>	13,858
Wages and salaries	2,500	<b>2,500</b>	3,247
	<u>17,807</u>	<u><b>17,807</b></u>	<u>17,105</u>
<i>Total 2020</i>	<u>17,105</u>	<u>17,105</u>	

#### 7. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Total funds 2021 £	Total funds 2020 £
Direct costs	173,546	<b>173,546</b>	135,716
<i>Total 2020</i>	<u>135,716</u>	<u>135,716</u>	



# NATIONAL BACK PAIN ASSOCIATION

## (A company limited by guarantee)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

#### 7. Analysis of expenditure by activities (continued)

##### Analysis of direct costs

	Activities 2021 £	Total funds 2021 £	Total funds 2020 £
Staff costs	82,419	<b>82,419</b>	29,227
Talkback costs	13,424	<b>13,424</b>	22,683
Publications, Campaigns and Service Provision	8,168	<b>8,168</b>	1,682
Rent and rates	18,020	<b>18,020</b>	13,105
Professional fees	3,025	<b>3,025</b>	3,046
Office costs	6,690	<b>6,690</b>	4,831
Bank charges	470	<b>470</b>	327
Insurance	3,431	<b>3,431</b>	2,948
Equipment costs	2,478	<b>2,478</b>	2,642
Website costs	177	<b>177</b>	1,523
Consultant costs	19,149	<b>19,149</b>	14,295
Bad debts	113	<b>113</b>	-
Branch expenses	15,982	<b>15,982</b>	20,963
Trading expenses	-	-	18,444
	<u>173,546</u>	<u><b>173,546</b></u>	<u>135,716</u>
<i>Total 2020</i>	<u>135,716</u>	<u>135,716</u>	

#### 8. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £3,325 (2020 - £3,025).

#### 9. Staff costs

	2021 £	2020 £
Wages and salaries	<b>82,856</b>	31,394
Social security costs	<b>1,431</b>	94
Contribution to defined contribution pension schemes	<b>632</b>	986
	<u><b>84,919</b></u>	<u>32,474</u>

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

#### 9. Staff costs (continued)

The average number of persons employed by the Charity during the year was as follows:

	2021 No.	2020 No.
Administrative staff	2	2

No employee received remuneration amounting to more than £60,000 in either year.

#### 10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 December 2021, no Trustee expenses have been incurred (2020 - £NIL).

#### 11. Tangible fixed assets

	Office equipment £
<b>Cost or valuation</b>	
At 1 January 2021	4,428
At 31 December 2021	4,428
<b>Depreciation</b>	
At 1 January 2021	4,428
At 31 December 2021	4,428
<b>Net book value</b>	
At 31 December 2021	-
At 31 December 2020	-

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

#### 12. Fixed asset investments

	Investments in subsidiary companies £
<b>Cost or valuation</b>	
At 1 January 2021	1
At 31 December 2021	<u>1</u>

#### Principal subsidiaries

The following was a subsidiary undertaking of the Charity:

Name	Company number	Registered office or principal place of business	Holding
Backcare Trading Limited	03745212	Monkey Puzzle House, 69- 71, Windmill Road, Sunbury-On- Thames, Middlesex, England, TW16 7DT	100%

The financial results of the subsidiary for the year were:

Name	Expenditure £	Profit/(Loss)/ Surplus/ (Deficit) for the year £	Net assets £
Backcare Trading Limited	(84)	(84)	(291)

#### 13. Debtors

	2021 £	2020 £
<b>Due within one year</b>		
Trade debtors	20,080	53
Other debtors	338	265
Prepayments and accrued income	1,558	70,857
	<u>21,976</u>	<u>71,175</u>

# NATIONAL BACK PAIN ASSOCIATION

## (A company limited by guarantee)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

#### 14. Creditors: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	1,154	8,706
Other taxation and social security	6,848	-
Other creditors	815	643
Accruals and deferred income	3,593	7,708
	<b>12,410</b>	<b>17,057</b>

#### 15. Summary of funds

##### Summary of funds - current year

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
General funds	191,606	140,658	(191,353)	140,911
Restricted funds	30,809	9,750	-	40,559
	<b>222,415</b>	<b>150,408</b>	<b>(191,353)</b>	<b>181,470</b>

##### Summary of funds - prior year

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2020 £
General funds	166,609	177,818	(147,821)	(5,000)	191,606
Restricted funds	30,809	-	(5,000)	5,000	30,809
	<b>197,418</b>	<b>177,818</b>	<b>(152,821)</b>	<b>-</b>	<b>222,415</b>

The restricted fund relates to donations and funding received to support the BackCare helpline.

# NATIONAL BACK PAIN ASSOCIATION

## (A company limited by guarantee)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

#### 16. Analysis of net assets between funds

##### Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Fixed asset investments	1	-	1
Current assets	153,320	40,559	193,879
Creditors due within one year	(12,410)	-	(12,410)
<b>Total</b>	<b>140,911</b>	<b>40,559</b>	<b>181,470</b>

##### Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Fixed asset investments	1	-	1
Current assets	208,662	30,809	239,471
Creditors due within one year	(17,057)	-	(17,057)
<b>Total</b>	<b>191,606</b>	<b>30,809</b>	<b>222,415</b>

#### 17. Pension commitments

The Charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £632 (2020 - £986). Contributions totalling £Nil (2020 - £Nil) were payable to the fund at the balance sheet date and are included in creditors.

#### 18. Related party transactions

At the year end, the charity was owed £Nil (2020: £Nil) by Back Care Trading Limited, a wholly owned subsidiary company. The balance is not interest bearing and is repayable on demand.