

Report of the Trustees and
Unaudited Financial Statements
For the Year Ended 31 August 2022
For
Back-On-Track-Stroke Rehab
Service Wiltshire

Back-On-Track-Stroke Rehab
Service Wiltshire

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for the Year Ended 31 August 2022

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Back-On-Track-Stroke Rehab
Service Wiltshire

Report of the Trustees
for the Year Ended 31 August 2022

The trustees present their report with the financial statements of the charity for the year ended 31 August 2022. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The primary activities of the Back On Track - Stroke Rehab Service are to provide treatment and activities to enable young Stroke Survivors to overcome their limitations and disabilities to work towards a return to some form of employment or purposeful activities.

Our Service offers 1:1 sessions and runs a Peer Support Group to provide opportunities to regain/relearn new skills to improve their physical, psychological and emotional well being. As part of that process our Service also offers access to Counselling, Psychotherapy and Volunteering opportunities to support clients to overcome their limitations, regain confidence, independence and quality of life.

Public benefit

When considering the aims of the charity the trustees have had regard to the guidance issued by the Charity Commission on Public Benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The primary activities of the Back On Track - Stroke Rehab Service are to provide treatment and activities to enable young Stroke Survivors to overcome their limitations and disabilities to work towards a return to some form of employment or purposeful activities.

Our Service offers 1:1 sessions and runs a Peer Support Group to provide opportunities to regain/relearn new skills to improve their physical, psychological and emotional well being. As part of that process our Service also offers access to Counselling, Psychotherapy and Volunteering opportunities to support clients to overcome their limitations, regain confidence, independence and quality of life.

FINANCIAL REVIEW

Financial position

For the year end 31 August 2022, the charity is reporting a deficit of £20,189 (2021: surplus £4,830). Income has decreased by £19,405 after benefiting from an increase in grants last year as a result of Covid, whilst costs have remained consistent.

Reserves policy

The charity's level of reserves for the year ended 31 August 2022 were £12,602 (2021: £32,791). The charity currently does not have a policy for reserves.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a foundation constitution, for a charitable incorporated organisation (CIO) that was registered on 3 April 2014.

Recruitment and appointment of new trustees

When appointing new trustees, the board will give consideration to the skills and experience, and the mix of existing trustees in order to ensure that the committee has the necessary skills to contribute fully to the charity's development.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1156529

Back-On-Track-Stroke Rehab
Service Wiltshire

Report of the Trustees
for the Year Ended 31 August 2022

Principal address

2 Thomas Mead
Pewsham
Chippenham
Wiltshire
SN15 3YS

Trustees

Mrs S Lacey - Trustee
Mrs J Weymouth - Trustee
C C E Jackson – resigned 31 October 2022

Independent Examiner

Mander Duffill
Chartered Accountants
The Old Post Office
41-43 Market Place
Chippenham
Wiltshire
SN15 3HR

Approved by order of the board of trustees on 9 January 2023 and signed on its behalf by:

S. Lacey

Mrs S Lacey - Trustee

Independent Examiner's Report to the Trustees of
Back-On-Track-Stroke Rehab
Service Wiltshire

Independent examiner's report to the trustees of Back-On-Track-Stroke Rehab Service Wiltshire

I report to the charity trustees on my examination of the accounts of Back-On-Track-Stroke Rehab Service Wiltshire (the Trust) for the year ended 31 August 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Julian Duffill
Mander Duffill
Chartered Accountants
The Old Post Office
41-43 Market Place
Chippenham
Wiltshire
SN15 3HR

Date: 9 January 2023

Back-On-Track-Stroke Rehab
Service Wiltshire

Statement of Financial Activities
for the Year Ended 31 August 2022

| | | 31.8.22 Unrestricted fund £ | 31.8.21 Total funds £ |
|------------------------------------|-------|--------------------------------------|--------------------------------|
| INCOME AND ENDOWMENTS FROM | Notes | | |
| Donations and legacies | 2 | 4,204 | 3,592 |
| Charitable activities | 3 | | |
| Activities for members | | 7,625 | 27,030 |
| | | <hr/> | <hr/> |
| Total | | 11,829 | 30,622 |
| EXPENDITURE ON | | | |
| Raising funds | | 2,329 | 2,143 |
| Charitable activities | | | |
| Activities for members | | 29,643 | 23,349 |
| Other | | <hr/> 46 | <hr/> 300 |
| Total | | 32,018 | 25,792 |
| | | <hr/> | <hr/> |
| NET INCOME/(EXPENDITURE) | | (20,189) | 4,830 |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | | 32,791 | 27,961 |
| | | <hr/> | <hr/> |
| TOTAL FUNDS CARRIED FORWARD | | <u>12,602</u> | <u>32,791</u> |

The notes form part of these financial statements

Back-On-Track-Stroke Rehab
Service Wiltshire

Balance Sheet
31 August 2022

| | Notes | 31.8.22 Unrestricted fund £ | 31.8.21 Total funds £ |
|--|-------|--------------------------------------|--------------------------------|
| FIXED ASSETS | | | |
| Tangible assets | 7 | 188 | 234 |
| CURRENT ASSETS | | | |
| Cash at bank | | 13,834 | 33,576 |
| CREDITORS | | | |
| Amounts falling due within one year | 8 | (1,420) | (1,019) |
| NET CURRENT ASSETS | | <u>12,414</u> | <u>32,557</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>12,602</u> | <u>32,791</u> |
| NET ASSETS | | <u>12,602</u> | <u>32,791</u> |
| FUNDS | 9 | | |
| Unrestricted funds | | <u>12,602</u> | <u>32,791</u> |
| TOTAL FUNDS | | <u>12,602</u> | <u>32,791</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on 9 October 2023 and were signed on its behalf by:

S. Lacey
S Lacey - Trustee

Back-On-Track-Stroke Rehab
Service Wiltshire

Notes to the Financial Statements
for the Year Ended 31 August 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity. The address of the registered office is given in the legal and administrative information on page 1 of the financial statements. The nature of the charity's operations and principal activities are provided in the Report of the Trustees.

The company's functional and presentation currency is Sterling (£).

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

| | |
|-----------------------|---------------------------|
| Fixtures and fittings | - 20% on reducing balance |
| Computer equipment | - 25% on cost |

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Back-On-Track-Stroke Rehab
Service Wiltshire

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

2. DONATIONS AND LEGACIES

| | | |
|-----------|--------------|--------------|
| | 31.8.22 | 31.8.21 |
| | £ | £ |
| Donations | <u>4,204</u> | <u>3,592</u> |

3. INCOME FROM CHARITABLE ACTIVITIES

| | | |
|--------|--------------|---------------|
| | 31.8.22 | 31.8.21 |
| | £ | £ |
| Grants | <u>7,625</u> | <u>27,030</u> |

Activity
Activities for members

Included within grants in the prior year is £7,500 received from The Foyle Foundation.

4. INDEPENDENT EXAMINER'S REMUNERATION

Fees payable to the charity's Independent examiner for the year amounted to £240 (2021: £240).

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2022 nor for the year ended 31 August 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2022 nor for the year ended 31 August 2021.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

| | | |
|----------------------|----------|----------|
| | 31.8.22 | 31.8.21 |
| Administration staff | <u>1</u> | <u>1</u> |

No employees received emoluments in excess of £60,000.

7. TANGIBLE FIXED ASSETS

| | Fixtures and fittings £ | Computer equipment £ | Totals £ |
|---|----------------------------------|----------------------------|--------------|
| COST | | | |
| At 1 September 2021 and 31 August 2022 | <u>713</u> | <u>1,689</u> | <u>2,402</u> |
| DEPRECIATION | | | |
| At 1 September 2021 | 480 | 1,688 | 2,168 |
| Charge for year | <u>46</u> | <u>-</u> | <u>46</u> |
| At 31 August 2022 | <u>526</u> | <u>1,688</u> | <u>2,214</u> |
| NET BOOK VALUE | | | |
| At 31 August 2022 | <u>187</u> | <u>1</u> | <u>188</u> |
| At 31 August 2021 | <u>233</u> | <u>1</u> | <u>234</u> |

Back-On-Track-Stroke Rehab
Service Wiltshire

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.8.22 | 31.8.21 |
|-----------------|--------------|--------------|
| | £ | £ |
| Other creditors | <u>1,420</u> | <u>1,019</u> |

9. MOVEMENT IN FUNDS

| | At 1.9.21 | Net movement in funds | At 31.8.22 |
|---------------------------|-------------------|-----------------------------|-------------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 32,791 | (20,189) | 12,602 |
| | <u> </u> | <u> </u> | <u> </u> |
| TOTAL FUNDS | <u>32,791</u> | <u>(20,189)</u> | <u>12,602</u> |

Net movement in funds, included in the above are as follows:

| | Incoming resources | Resources expended | Movement in funds |
|---------------------------|-----------------------|-----------------------|----------------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 11,829 | (32,018) | (20,189) |
| | <u> </u> | <u> </u> | <u> </u> |
| TOTAL FUNDS | <u>11,829</u> | <u>(32,018)</u> | <u>(20,189)</u> |

Comparatives for movement in funds

| | At 1.9.20 | Net movement in funds | At 31.8.21 |
|---------------------------|-------------------|-----------------------------|-------------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 27,961 | 4,830 | 32,791 |
| | <u> </u> | <u> </u> | <u> </u> |
| TOTAL FUNDS | <u>27,961</u> | <u>4,830</u> | <u>32,791</u> |

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources | Resources expended | Movement in funds |
|---------------------------|-----------------------|-----------------------|----------------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 30,622 | (25,792) | 4,830 |
| | <u> </u> | <u> </u> | <u> </u> |
| TOTAL FUNDS | <u>30,622</u> | <u>(25,792)</u> | <u>4,830</u> |

Back-On-Track-Stroke Rehab
Service Wiltshire

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2022.

Back-On-Track-Stroke Rehab
Service Wiltshire

Detailed Statement of Financial Activities
for the Year Ended 31 August 2022

| | 31.8.22 £ | 31.8.21 £ |
|---------------------------------------|-----------------|---------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Donations | 4,204 | 3,592 |
| Charitable activities | | |
| Grants | <u>7,625</u> | <u>27,030</u> |
| Total incoming resources | 11,829 | 30,622 |
| EXPENDITURE | | |
| Raising donations and legacies | | |
| Wages | 2,329 | 2,143 |
| Charitable activities | | |
| Wages | 20,960 | 19,289 |
| Insurance | 471 | 449 |
| Light and heat | 275 | 240 |
| Telephone | 1,496 | 1,369 |
| Postage and stationery | 169 | 199 |
| Motor expenses | 1,597 | 8 |
| Sundries | <u>4,435</u> | <u>1,795</u> |
| | 29,403 | 23,349 |
| Other | | |
| Fixtures and fittings | 46 | 58 |
| Computer equipment | <u>-</u> | <u>2</u> |
| | 46 | 60 |
| Support costs | | |
| Governance costs | | |
| Independent examiner's fee | <u>240</u> | <u>240</u> |
| Total resources expended | <u>32,018</u> | <u>25,792</u> |
| Net (expenditure)/income | <u>(20,189)</u> | <u>4,830</u> |

This page does not form part of the statutory financial statements