

NATIONAL BACK EXCHANGE

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MARCH 2024

NATIONAL BACK EXCHANGE

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NATIONAL BACK EXCHANGE

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE PERIOD ENDED 31 MARCH 2024

Trustees

Mark Baines (appointed 17 September 2023)
Joanne Barker (appointed 17 September 2023)
Emma Collins (appointed 17 September 2023)
Paul Davis (appointed 17 September 2023)
Helen Naylor (appointed 17 September 2023)
Mary Anne Muir (appointed 29 March 2023)
Sarah Jane Thornton (appointed 29 March 2023)
Julie Rachel Hoyles (appointed 29 March 2023)
Anthony Denis Walker (appointed 29 March 2023)
Valerie Cynthia Phillips (appointed 29 March 2023)
Sharon May Rindsland (appointed 29 March 2023)
Alison Roper (appointed 29 March 2023)
Kerry Kemp (appointed 29 March 2023)
Melanie Furness (appointed 29 March 2023)

Charity registered number

1202540

Principal office

Unit 14 The Stottie Shed
Baker's Yard
Christon Road
Gosforth
Newcastle upon Tyne
NE3 1XD

Secretary

Joanne Barker (appointed 17 September 2023)

Accountants

Kinnair Associates Limited
Chartered Accountants
Aston House
Redburn Road
Newcastle upon Tyne
NE5 1NB

Bankers

Lloyds Bank Plc
98 Victoria Street
London
SW1E 5JL

NATIONAL BACK EXCHANGE

TRUSTEES' REPORT FOR THE PERIOD ENDED 31 MARCH 2024

The Trustees present their annual report together with the financial statements of the Charity for the period 29 March 2023 to 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's governing document, the Charities Act 2011 and the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Objectives and activities

● Policies and objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

The objectives of the National Back Exchange (NBE) are to preserve and protect good musculoskeletal health for the public benefit by providing such support as the Trustees deem appropriate for all people across the health, social care, educational systems and private industry who are concerned with the moving and handling of people and loads in order to protect their musculoskeletal health, in particular but not exclusively by promoting good practice in the moving and handling of people and loads.

● Strategies for achieving objectives

NBE's strategies are comprehensive and multifaceted, designed to support its objectives of promoting safe, effective and efficient moving and handling practices, supporting its members, and advancing the use of evidence-based best practices. By focusing on member engagement, education, advocacy, ethical practices, and continuous improvement, NBE ensures that it remains a leading organization in its field, effectively contributing to the safety and well-being of professionals and the people they serve.

● Activities undertaken to achieve objectives

NBE is committed to advancing the field of moving and handling by promoting evidence-based practices and fostering knowledge exchange among professionals. Activities focus on supporting the professional community, promoting best practices, and enhancing the safety and well-being of practitioners, individuals, and the wider health and care system. Main activities undertaken by NBE to achieve these goals are:

- Supporting Membership and Local Communities of Practice
- Design and delivery of Annual Conference
- Design and delivery of Quarterly Digital Journal
- Design and delivery Quarterly NBE Newsletter
- Design and delivery Educational Webinars
- Development of Educational Publications
- Development of Advertising and Sponsorship Opportunities.

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TRUSTEES' REPORT (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2024

Objectives and activities (continued)

- **Main activities undertaken to further the Charity's purposes for the public benefit**

The National Back Exchange (NBE) furthers its charitable purposes for public benefit by promoting safe and effective moving and handling practices through education, research, and advocacy. Key activities include providing ongoing support and resources to members, hosting an annual conference to share evidence-based practices, publishing academic journals and newsletters, delivering educational webinars, and developing materials that enhance knowledge and skills in the health and care sectors. These efforts aim to improve safety, health, and well-being across all sectors within the health and care system and all individuals who require moving and handling assistance and support.

Achievements and performance

- **Main achievements of the Charity**

The National Back Exchange (NBE) has made significant achievements, including increasing its membership base and enhancing member engagement through various initiatives. It successfully hosted a well-attended annual conference, further solidifying its reputation as a leader in safe moving and handling practices. NBE has also strengthened its financial position, ensuring sustainability for future endeavours. Additionally, NBE has built a skilled and diverse Board of Trustees, contributing to robust governance, and has developed a strong relationship with the Associations Management Team to enhance operational efficiency and strategic growth.

- **Review of activities**

NBE has effectively executed its activities over the past year, demonstrating significant progress and an upward trajectory in membership growth, member engagement, and financial stability. Moving forward, NBE is committed to further developing and enhancing its programs and initiatives to continue advancing safe moving and handling practices within the health and care sectors.

Financial review

- **Financial overview**

This year NBE have transitioned from an unincorporated association to a registered national charity. Whilst doing so we have achieved a positive income over expenditure position.

This has been achieved by:

- An increase in profit from prior year from the annual conference
- Improved input VAT recovery
- Growth in membership and advertising revenues
- Overhead savings against budget.

The following new revenue streams were also introduced this year, contributing to further income growth:

- Webinar sponsorship
- Corporate membership
- Sponsorship income.

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TRUSTEES' REPORT (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2024

Publication sales were 35% down against budget. The Board will manage strategies aimed to revitalise and increase sales, such as targeting marketing, targeting sales and applying required updates and edits with re-prints where appropriate.

For 24/25 NBE will:

- Aim to stabilise and maintain this position in terms of revenue and costs
- Continue to create and cement the charity and governance structure by way of policies and processes
- Deliver on charitable aims and commitments to members, corporate members, sponsors and all charity stakeholders for public benefit.

• **Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources 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.

• **Reserves policy**

NBE must retain a capital reserve on deposit of 12 months operating funds (£80,000). Authorisation to change this threshold and utilise reserves must have the approval of the Board of Charity Trustees. The current account balance should not fall below £15,000. A running cashflow management working document will be maintained and submitted monthly to the Finance Director to manage this. In addition, the current account will not be in credit to the detriment of return on capital.

Structure, governance and management

• **Constitution**

National Back Exchange (NBE) is a Charitable Incorporated Organisation (CIO) registered in England and Wales with the Charity Commission on 29 March 2023 with registration number 1202540. Its governing document is its constitution, adopted on 29 March 2023.

• **Methods of appointment or election of Trustees**

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

• **Organisational structure and decision-making policies**

NBE is governed by a skilled and diverse Board of Trustees responsible for strategic decision-making and overall direction. NBE operates with a clear structure that includes directorates and working groups to address specific areas of focus. Decision-making policies are designed to be transparent and inclusive, ensuring input from members and stakeholders to guide the charity's activities and objectives effectively.

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TRUSTEES' REPORT (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2024

Structure, governance and management (continued)

• Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Plans for future periods

NBE plans to continue expanding its educational programs, increasing member engagement, and developing partnerships within the health and care sectors. Future initiatives will focus on developing new resources, enhancing the annual conference, and leveraging digital platforms to reach a wider audience. NBE is also committed to strengthening its financial position and governance to ensure long-term sustainability and impact.

Statement of Trustees' responsibilities

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 adequate accounting records that are sufficient to show and explain the Charity's transactions and 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 Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They 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.

Approved by order of the members of the board of Trustees on 5 September 2024 and signed on their behalf by:

Signed by:

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Sarah Jane Thornton

NATIONAL BACK EXCHANGE

INDEPENDENT EXAMINER'S REPORT FOR THE PERIOD ENDED 31 MARCH 2024

Independent Examiner's Report to the Trustees of National Back Exchange ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the period ended 31 March 2024.

Responsibilities and Basis of Report

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

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Your attention is drawn to the fact that the Charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 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.

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: 
8228AFA7794A4DC...

Detlev Anderson FCA

Dated: 13 September 2024

Kinnair Associates Limited

Chartered Accountants
Aston House
Redburn Road
Newcastle upon Tyne
NE5 1NB

NATIONAL BACK EXCHANGE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD ENDED 31 MARCH 2024

	Note	Unrestricted funds 2024 £	Total funds 2024 £
Income from:			
Donations and legacies	3	92,570	92,570
Charitable activities	4	79,514	79,514
Investments	5	1,046	1,046
Other income	6	116	116
Total income		173,246	173,246
Expenditure on:			
Charitable activities	7	79,037	79,037
Total expenditure		79,037	79,037
Net movement in funds		94,209	94,209
Reconciliation of funds:			
Net movement in funds		94,209	94,209
Total funds carried forward		94,209	94,209

The Statement of Financial Activities includes all gains and losses recognised in the period.


The notes on pages 9 to 17 form part of these financial statements.

NATIONAL BACK EXCHANGE

BALANCE SHEET
AS AT 31 MARCH 2024

	Note	2024 £
Fixed assets		
Investments	11	1
		<u>1</u>
Current assets		
Stocks	12	9,725
Debtors	13	47,233
Cash at bank and in hand		99,112
		<u>156,070</u>
Creditors: amounts falling due within one year	14	(61,862)
		<u>94,208</u>
Net current assets		<u>94,208</u>
Total assets less current liabilities		<u>94,209</u>
Net assets excluding pension asset		<u>94,209</u>
Total net assets		<u>94,209</u>
Charity funds		
Restricted funds	16	-
Unrestricted funds	16	94,209
		<u>94,209</u>
Total funds		<u>94,209</u>

The financial statements were approved and authorised for issue by the Trustees on 05 September 2024 and signed on their behalf by:

Signed by:

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Sarah Jane Thornton

The notes on pages 9 to 17 form part of these financial statements.

NATIONAL BACK EXCHANGE

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2024

1. General information

National Back Exchange (NBE) is a charitable incorporated organisation, charity number 1202540. The registered office is Unit 14, The Stottie Shed, Baker's Yard, Christon Road, Newcastle upon Tyne, NE3 1XD.

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 Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

National Back Exchange 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.

These financial statements are in respect of the Charity only. The Charity is not required to prepare group accounts as the group headed by it is a small group.

The financial statements are presented in pounds Sterling and rounded to the nearest pound.

2.2 Going concern

The charity has cash resources and no requirement for external funding. The Trustees have reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. They continue to believe the going concern basis of accounting is appropriate in preparing the annual financial statements.

2.3 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.

2.4 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 is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity.

NATIONAL BACK EXCHANGE

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2024

2. Accounting policies (continued)

2.4 Expenditure (continued)

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

2.5 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 institution with whom the funds are deposited.

2.6 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.

2.7 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

2.8 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.

2.9 Cash at bank and in hand

Cash at bank and 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.

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.

NATIONAL BACK EXCHANGE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2024

2. Accounting policies (continued)

2.12 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.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2024 £	Total funds 2024 £
Donations	92,570	92,570

The above donations represent net assets gifted from National Back Exchange (previous unincorporated charity).

4. Income from charitable activities

	Unrestricted funds 2024 £	Total funds 2024 £
Income from charitable activities	79,514	79,514

. Income from charitable activities

	2024 £
Membership fees	59,500
Sales of publications	11,435
Advertising	5,704
Sponsorship	2,875
	79,514

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2024

5. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £
Bank interest received	1,046	1,046

6. Other incoming resources

	Unrestricted funds 2024 £	Total funds 2024 £
Other income	116	116

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024 £	Total 2024 £
Direct costs - Activities	79,037	79,037

8. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £
Direct costs - Activities	37,912	41,125	79,037

NATIONAL BACK EXCHANGE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2024**

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Activities 2024 £	Total funds 2024 £
Cost of publications	4,019	4,019
Production of column digital	25,053	25,053
Membership website operation costs	2,989	2,989
Occupational Therapy Show	3,977	3,977
Other direct costs	1,874	1,874
	<hr/> 37,912	<hr/> 37,912
	<hr/> <hr/>	<hr/> <hr/>

Analysis of support costs

	Activities 2024 £	Total funds 2024 £
Back office support fees	47,410	47,410
IT costs	1,147	1,147
Subscriptions	1,127	1,127
Insurance	564	564
Bank charges	2,460	2,460
Board meeting costs	1,778	1,778
Disallowed VAT	7,569	7,569
Bad debts	206	206
Postage and carriage	24	24
Governance costs	2,545	2,545
Intercompany recharges	(23,705)	(23,705)
	<hr/> 41,125	<hr/> 41,125
	<hr/> <hr/>	<hr/> <hr/>

Governance costs above comprise fees payable to the charity's independent examiner for the preparation and independent examination of the charity's annual accounts

NATIONAL BACK EXCHANGE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2024

9. Independent examiner's remuneration

	2024 £
Fees payable to the Charity's independent examiner for the preparation and independent examination of the Charity's annual accounts	2,500

10. Trustees' remuneration and expenses

During the period, no Trustees received any remuneration or other benefits.

During the period ended 31 March 2024, expenses totalling £1,325 were reimbursed or paid directly to 3 Trustees. These related to travel and board meeting expenses.

11. Fixed asset investments

	Investments in subsidiary companies £
Cost or valuation	
Additions	1
At 31 March 2024	1
Net book value	
At 31 March 2024	1

12. Stocks

	2024 £
Stocks of publications	9,725

NATIONAL BACK EXCHANGE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2024

13. Debtors

	2024 £
Due within one year	
Amounts owed by group undertakings	26,057
Other debtors	16,300
Prepayments and accrued income	4,876
	<u>47,233</u>

14. Creditors: Amounts falling due within one year

	2024 £
Trade creditors	7,132
Other creditors	3,065
Accruals and deferred income	51,665
	<u>61,862</u>

15. Financial instruments

	2024 £
Financial assets	
Financial assets measured at fair value through income and expenditure	<u>99,112</u>

Financial assets measured at fair value through income and expenditure comprise bank balances.

NATIONAL BACK EXCHANGE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2024**

16. Statement of funds

Statement of funds - current period

	Income £	Expenditure £	Balance at 31 March 2024 £
Unrestricted funds			
General Funds	173,246	(79,037)	94,209
	<u>173,246</u>	<u>(79,037)</u>	<u>94,209</u>

17. Summary of funds

Summary of funds - current period

	Income £	Expenditure £	Balance at 31 March 2024 £
General funds	173,246	(79,037)	94,209
	<u>173,246</u>	<u>(79,037)</u>	<u>94,209</u>

18. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Total funds 2024 £
Fixed asset investments	1	1
Current assets	156,070	156,070
Creditors due within one year	(61,862)	(61,862)
Total	<u>94,209</u>	<u>94,209</u>

19. Related party transactions

During the year intercompany recharges of £23,705 were received from NBE Trading Limited, a wholly owned subsidiary National Back Exchange. An amount of £26,057 was owed by NBE Trading Limited at the year end.

NATIONAL BACK EXCHANGE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2024

20. Principal subsidiaries

The following was a subsidiary undertaking of the Charity:

Name	Company number	Registered office or principal place of business	Principal activity
NBE Trading Limited	14776983	Unit 14 The Stottie Shed, Baker's Yard, Christon Road, Gosforth, Newcastle upon Tyne, NE3 1XD.	To organise and run the National Back Exchange's annual conference.

Class of shares	Holding	Included in consolidation
Ordinary	100%	Yes

The financial results of the subsidiary for the period were:

Name	Income £	Expenditure £	Profit for the period £	Net assets £
NBE Trading Limited	315,669	286,090	29,579	29,580